

PATENT COOPERATION TREATY

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McDERMOTT, WILL & EMERY

NOTIFICATION OF RECEIPT OF
RECORD COPY

(PCT Rule 24.2(a))

From the INTERNATIONAL BUREAU

To:

STEWART, David, L.
McDermott, Will & Emery
600 13th Street, N.W.
Washington, DC 20005-3096
ETATS-UNIS D'AMERIQUE

Date of mailing (day/month/year) 19 December 2000 (19.12.00)	IMPORTANT NOTIFICATION
Applicant's or agent's file reference 19433-051	International application No. PCT/US00/29938

The applicant is hereby notified that the International Bureau has received the record copy of the international application as detailed below.

Name(s) of the applicant(s) and State(s) for which they are applicants:

UNIVERSITY HEALTHSYSTEM CONSORTIUM (for all designated States except US)
BAKER, Robert, J. et al (for US)

International filing date : 30 October 2000 (30.10.00)
Priority date(s) claimed : 29 October 1999 (29.10.99)
Date of receipt of the record copy
by the International Bureau : 12 December 2000 (12.12.00)
List of designated Offices :

AP : GH, GM, KE, LS, MW, MZ, SD, SL, SZ, TZ, UG, ZW

EA : AM, AZ, BY, KG, KZ, MD, RU, TJ, TM

EP : AT, BE, CH, CY, DE, DK, ES, FI, FR, GB, GR, IE, IT, LU, MC, NL, PT, SE

OA : BF, BJ, CF, CG, CI, CM, GA, GN, GW, ML, MR, NE, SN, TD, TG

National : AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BY, BZ, CA, CH, CN, CR, CZ, DE, DK, DM, DZ, EE, ES,
FI, GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG,
MK, MN, MW, MX, MZ, NO, NZ, PL, PT, RO, RU, SD, SE, SG, SI, SK, SL, TJ, TM, TR, TT, TZ, UA, UG, US, UZ, VN,
YU, ZA, ZW

ATTENTION

The applicant should carefully check the data appearing in this Notification. In case of any discrepancy between these data and the indications in the international application, the applicant should immediately inform the International Bureau.

In addition, the applicant's attention is drawn to the information contained in the Annex, relating to:

- ☒ time limits for entry into the national phase
☒ confirmation of precautionary designations
☒ requirements regarding priority documents

A copy of this Notification is being sent to the receiving Office and to the International Searching Authority.

The International Bureau of WIPO
34, chemin des Colombettes
1211 Geneva 20, Switzerland

Facsimile No. (41-22) 740.14.35

Authorized officer:

Elisabeth KÖNIG
Elisabeth KÖNIG

Telephone No. (41-22) 338.83.38

PATENT COOPERATION TREATY

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From the INTERNATIONAL SEARCHING AUTHORITY

To:
DAVID L. STEWART
MCDERMOTT, WILL & EMERY
600 13TH STREET, N.W.
WASHINGTON, DC 20005-3096

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FEB 23 2001

McDermott, Will & Emery

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NOTIFICATION OF TRANSMITTAL OF
THE INTERNATIONAL SEARCH REPORT
OR THE DECLARATION

(PCT Rule 44.1)

Applicant's or agent's file reference 19433-051	Date of Mailing (day/month/year) 20 OCT 2000
International application No. PCT/US00/29938	International filing date (day/month/year) 30 October 2000 (30.10.2000)
Applicant UNIVERSITY HEALTHSYSTEM CONSORTIUM	

1. ☒ The applicant is hereby notified that the international search report has been established and is transmitted herewith.
Filing of amendments and statement under Article 19:
 The applicant is entitled, if he so wishes, to amend the claims of the international application (see Rule 46):

When? The time limit for filing such amendments is normally 2 months from the date of transmittal of the international search report; however, for more details, see the notes on the accompany sheet.

Where? Directly to the International Bureau of WIPO
 34, chemin des Colombettes
 1211 Geneva 20, Switzerland
 Facsimile No.: (41-22) 740.14.35

For more detailed instructions, see the notes on the accompanying sheet.

2. ☐ The applicant is hereby notified that no international search report will be established and that the declaration under Article 17(2)(a) to that effect is transmitted herewith.
3. ☐ With regard to the protest against payment of (an) additional fee(s) under Rule 40.2, the applicant is notified that:
- ☐ the protest together with the decision thereon has been transmitted to the International Bureau together with the applicant's request to forward the texts of both the protest and the decision thereon to the designated Offices.
- ☐ no decision has been made yet on the protest; the applicant will be notified as soon as a decision is made.

4. **Further action(s):** The applicant is reminded of the following:

Shortly after 18 months from the priority date, the international application will be published by the International Bureau.
 If the applicant wishes to avoid or postpone publication, a notice of withdrawal of the international application, or of the priority claim, must reach the International Bureau as provided in rules 90 bis 1 and 90 bis 3, respectively, before the completion of the technical preparations for international publication.

Within 19 months from the priority date, a demand for international preliminary examination must be filed if the applicant wishes to postpone the entry into the national phase until 30 months from the priority date (in some Offices even later).

Within 20 months from the priority date, the applicant must perform the prescribed acts for entry into the national phase before all designated Offices which have not been elected in the demand or in a later election within 19 months from the priority date or could not be elected because they are not bound by Chapter II.

Name and mailing address of the ISA/US Commissioner of Patents and Trademarks Box PCT Washington, D.C. 20231 Facsimile No. (703)305-3230	Authorized officer James R. Matthews Telephone No. (703)305-9700
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Form PCT/ISA/220 (July 1998)

INTERNATIONAL COOPERATION TREATY

PCT

INTERNATIONAL SEARCH REPORT

(PCT Article 18 and Rules 43 and 44)

Applicant's or agent's file reference 19433-051	FOR FURTHER ACTION	see Notification of Transmittal of International Search Report (Form PCT/ISA/220) as well as, where applicable, item 5 below.
International application No. PCT/US00/29938	International filing date (<i>day/month/year</i>) 30 October 2000 (30.10.2000)	(Earliest) Priority Date (<i>day/month/year</i>) 29 October 1999 (29.10.1999)
Applicant UNIVERSITY HEALTHSYSTEM CONSORTIUM		

This international search report has been prepared by this International Searching Authority and is transmitted to the applicant according to Article 18. A copy is being transmitted to the International Bureau.

This international search report consists of a total of 3 sheets.



It is also accompanied by a copy of each prior art document cited in this report.

1. Basis of the Report

a. With regard to the language, the international search was carried out on the basis of the international application in the language in which it was filed, unless otherwise indicated under this item.



the international search was carried out on the basis of a translation of the international application furnished to this Authority (Rule 23.1(b)).

b. With regard to any nucleotide and/or amino acid sequence disclosed in the international application, the international search was carried out on the basis of the sequence listing:



contained in the international application in written form.



filed together with the international application in computer readable form.



furnished subsequently to this Authority in written form.



furnished subsequently to this Authority in computer readable form.



the statement that the subsequently furnished written sequence listing does not go beyond the disclosure in the international application as filed has been furnished.



the statement that the information recorded in computer readable form is identical to the written sequence listing has been furnished.

2. ☐ Certain claims were found unsearchable (See Box I).

3. ☐ Unity of invention is lacking (See Box II).

4. With regard to the title,



the text is approved as submitted by the applicant.



the text has been established by this Authority to read as follows:

5. With regard to the abstract,



the text is approved as submitted by the applicant.



the text has been established, according to Rule 38.2(b), by this Authority as it appears in Box III. The applicant may, within one month from the date of mailing of this international search report, submit comments to this Authority.

6. The figure of the drawings to be published with the abstract is Figure No. 2



as suggested by the applicant.



because the applicant failed to suggest a figure.



because this figure better characterizes the invention.



None of the figures

INTERNATIONAL SEARCH REPORT

International application No.

PCT/US00/29938

Box III TEXT OF THE ABSTRACT (Continuation of Item 5 of the first sheet)

The technical features mentioned in the abstract do not include a reference sign between parentheses (PCT Rule 8.1(d)).

NEW ABSTRACT

A system and method for tracking and reporting the flow of funds between participants in an academic health center including a school of medicine, a hospital and a faculty clinical practice. The participants identify transactions between the participants and other entities (100). The participants then list all of the sources of funds and uses of funds for each department within a participant (102). The lists are analyzed to generate departmental sources of funds and uses of funds statements (104). The flow of funds include normalized hidden sources of funds, such as unreimbursed expenses. The lists are used to generate standardized (108) and customized departmental statements (106). Using the standardized departmental statements and participant statements, departmental and participant ratios can be generated (110). The ratios allow the participants to compare the participant's departments with each other as well as with other participant's departments and with other academic health centers

INTERNATIONAL SEARCH REPORT

International application No.

PCT/US00/29938

A. CLASSIFICATION OF SUBJECT MATTER

IPC(7) : G06F 17/60

US CL : 705/30

According to International Patent Classification (IPC) or to both national classification and IPC

B. FIELDS SEARCHED

Minimum documentation searched (classification system followed by classification symbols)

U.S. : 705/30, 29, 32, 1, 2, 3, 400

Documentation searched other than minimum documentation to the extent that such documents are included in the fields searched

Electronic data base consulted during the international search (name of data base and, where practicable, search terms used)

C. DOCUMENTS CONSIDERED TO BE RELEVANT

Category *	Citation of document, with indication, where appropriate, of the relevant passages	Relevant to claim No.
Y,P	US 6,128,602 A (NORTHINGTON et al) 03 October 2000 (03.10.2000), See entire document	1-14
Y,P	US 6,041,312 A (BICKERTON et al) 21 March 2000 (21.03.2000), See entire document	1-14
A	US 5,799,286 A (MORGAN et al) 25 August 1998 (25.08.1998), See entire document	1-14
A	US 5,638,519 A (HALUSKA) 10 June 1997 (10.06.1997), See entire document	1-14
A,P	US 6,014,640 A (BENT) 11 January 2000 (11.01.2000), See entire document	1-14
A	US 5,790,847 A (FISK et al) 04 August 1998 (04.08.1998), See entire document	1-14
A,P	US 6,073,104 A (FIELD) 06 June 2000 (06.06.2000), See entire document	1-14
A	US 4,503,503 A (SUZUKI) 05 March 1985 (05.03.1985), See entire document	1-14
A	US 5,970,475 A (BARNES et al) 19 October 1999 (19.10.1999), See entire document	1-14
A	US 5,704,044 A (TARTER et al) 30 December 1997 (30.12.1997), See entire document	1-14

☐ Further documents are listed in the continuation of Box C.☐ See patent family annex.

* Special categories of cited documents:

"A" document defining the general state of the art which is not considered to be of particular relevance

"E" earlier application or patent published on or after the international filing date

"L" document which may throw doubts on priority claim(s) or which is cited to establish the publication date of another citation or other special reason (as specified)

"O" document referring to an oral disclosure, use, exhibition or other means

"P" document published prior to the international filing date but later than the priority date claimed

"T"

later document published after the international filing date or priority date and not in conflict with the application but cited to understand the principle or theory underlying the invention

"X"

document of particular relevance; the claimed invention cannot be considered novel or cannot be considered to involve an inventive step when the document is taken alone

"Y"

document of particular relevance; the claimed invention cannot be considered to involve an inventive step when the document is combined with one or more other such documents, such combination being obvious to a person skilled in the art

"&"

document member of the same patent family

Date of the actual completion of the international search

23 January 2001 (23.01.2001)

Date of mailing of the international search report

Name and mailing address of the ISA/US

Commissioner of Patents and Trademarks
Box PCT
Washington, D.C. 20231

Facsimile No. (703)305-3230

Authorized officer

James Trammell

James R. Matthews

Telephone No. (703)305-9700

091857775 ✓

Translation

PATENT COOPERATION TREATY

PCT

INTERNATIONAL PRELIMINARY EXAMINATION REPORT

(PCT Article 36 and Rule 70)

3

Applicant's or agent's file reference F98R75PCT	FOR FURTHER ACTION See Notification of Transmittal of International Preliminary Examination Report (Form PCT/IPEA/416)	
International application No. PCT/EP99/10252	International filing date (day/month/year) 21 December 1999 (21.12.99)	Priority date (day/month/year) 24 December 1998 (24.12.98)
International Patent Classification (IPC) or national classification and IPC G06T 1/00		
Applicant FRAUNHOFER GESELLSCHAFT ZUR FÖRDERUNG DER ANGEWANDTEN FORSCHUNG E.V.		

1. This international preliminary examination report has been prepared by this International Preliminary Examining Authority and is transmitted to the applicant according to Article 36.
2. This REPORT consists of a total of 4 sheets, including this cover sheet.

☒ This report is also accompanied by ANNEXES, i.e., sheets of the description, claims and/or drawings which have been amended and are the basis for this report and/or sheets containing rectifications made before this Authority (see Rule 70.16 and Section 607 of the Administrative Instructions under the PCT).

These annexes consist of a total of 37 sheets.

3. This report contains indications relating to the following items:

- I ☒ Basis of the report
- II ☐ Priority
- III ☐ Non-establishment of opinion with regard to novelty, inventive step and industrial applicability
- IV ☐ Lack of unity of invention
- V ☒ Reasoned statement under Article 35(2) with regard to novelty, inventive step or industrial applicability; citations and explanations supporting such statement
- VI ☐ Certain documents cited
- VII ☐ Certain defects in the international application
- VIII ☐ Certain observations on the international application

Date of submission of the demand 19 July 2000 (19.07.00)	Date of completion of this report 25 January 2001 (25.01.2001)
Name and mailing address of the IPEA/EP	Authorized officer
Facsimile No.	Telephone No.

INTERNATIONAL PRELIMINARY EXAMINATION REPORT

International application No.

PCT/EP99/10252

I. Basis of the report

1. With regard to the elements of the international application:*

- ☐ the international application as originally filed
- ☒ the description:
pages _____, as originally filed
pages _____, filed with the demand
pages 1-24//24a,25,26, filed with the letter of (28.11.2000)/(28.12.2000)
- ☒ the claims:
pages _____, as originally filed
pages _____, as amended (together with any statement under Article 19
pages _____, filed with the demand
pages 1-8, filed with the letter of 28 November 2000 (28.11.2000)
- ☒ the drawings:
pages _____, as originally filed
pages _____, filed with the demand
pages 1-4, filed with the letter of 28 December 2000 (28.12.2000)
- ☐ the sequence listing part of the description:
pages _____, as originally filed
pages _____, filed with the demand
pages _____, filed with the letter of _____

2. With regard to the language, all the elements marked above were available or furnished to this Authority in the language in which the international application was filed, unless otherwise indicated under this item.

These elements were available or furnished to this Authority in the following language _____ which is:

- ☐ the language of a translation furnished for the purposes of international search (under Rule 23.1(b)).
- ☐ the language of publication of the international application (under Rule 48.3(b)).
- ☐ the language of the translation furnished for the purposes of international preliminary examination (under Rule 55.2 and/or 55.3).

3. With regard to any nucleotide and/or amino acid sequence disclosed in the international application, the international preliminary examination was carried out on the basis of the sequence listing:

- ☐ contained in the international application in written form.
- ☐ filed together with the international application in computer readable form.
- ☐ furnished subsequently to this Authority in written form.
- ☐ furnished subsequently to this Authority in computer readable form.
- ☐ The statement that the subsequently furnished written sequence listing does not go beyond the disclosure in the international application as filed has been furnished.
- ☐ The statement that the information recorded in computer readable form is identical to the written sequence listing has been furnished.

4. ☐ The amendments have resulted in the cancellation of:

- ☐ the description, pages _____
- ☒ the claims, Nos. 9
- ☐ the drawings, sheets/fig _____

5. ☐ This report has been established as if (some of) the amendments had not been made, since they have been considered to go beyond the disclosure as filed, as indicated in the Supplemental Box (Rule 70.2(c)).**

* Replacement sheets which have been furnished to the receiving Office in response to an invitation under Article 14 are referred to in this report as "originally filed" and are not annexed to this report since they do not contain amendments (Rule 70.16 and 70.17).

** Any replacement sheet containing such amendments must be referred to under item 1 and annexed to this report.

INTERNATIONAL PRELIMINARY EXAMINATION REPORT

International application No.

PCT/EP 99/10252

V. Reasoned statement under Article 35(2) with regard to novelty, inventive step or industrial applicability; citations and explanations supporting such statement

1. Statement

Novelty (N)	Claims	1-8	YES
	Claims		NO
Inventive step (IS)	Claims	1-8	YES
	Claims		NO
Industrial applicability (IA)	Claims	1-8	YES
	Claims		NO

2. Citations and explanations

The invention pertains to a method for labeling the data set of a three-dimensional polygonal model by means of targeted embedding of information in the form of a watermark such that the labeling or information is extensively robust with respect to geometrical changes of the polygonal data set.

The closest prior art, cited on page 4 of the application, is the article by R. Ohbuchi et al.: **"Watermarking Three-dimensional Polygonal Models Through Geometric and Topological Modifications."** This article presents diverse methods for geometric and topological modifications for placing essentially counterfeit-proof "watermarks" in three-dimensional polygonal data sets. Ohbuchi's "Tetrahedral Volume Rendering," which is the method closest to that of the invention, appears on page 556 ff. of the above-mentioned work.

The grouping of surface normals to bins as well as the shifting of bin centers, according to the characterizing part of Claim 1, is not known from Ohbuchi or any other search report citation.

The applicant asserts that through the slight shifting of

the surface normals of individual bins, the perceived form of the three-dimensional models remains preserved; however, the "watermark" according to the invention is extensively robust with respect to customary polygonal operations such as geometrical transformations and polygonal reductions and also against attacks such as "accidental movement" or transposition of polygon corners (see application page 6).

Claim 5 pertains to a method for detecting information, placed according to the method of Claim 1, that is likewise novel and inventive.

(19) World Intellectual Property Organization
International Bureau



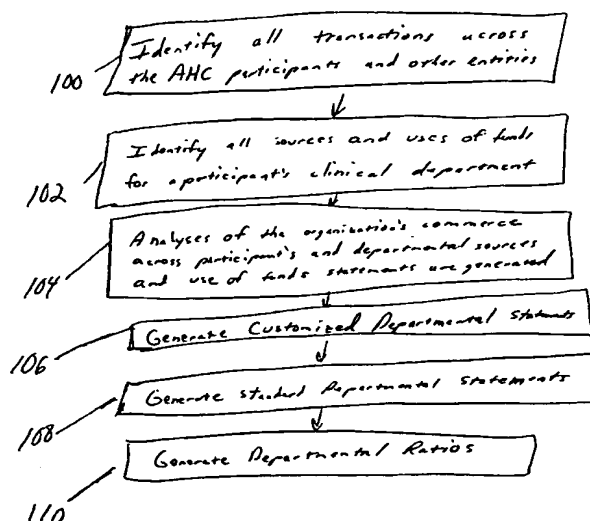
(43) International Publication Date
10 May 2001 (10.05.2001)

PCT

(10) International Publication Number
WO 01/33459 A1

- (51) International Patent Classification⁷: **G06F 17/60**
- (21) International Application Number: **PCT/US00/29938**
- (22) International Filing Date: 30 October 2000 (30.10.2000)
- (25) Filing Language: English
- (26) Publication Language: English
- (30) Priority Data:
60/162,328 29 October 1999 (29.10.1999) US
- (71) Applicant (for all designated States except US): **UNIVERSITY HEALTHSYSTEM CONSORTIUM [US/US];** Suite 700, 2001 Spring Road, Oak Brook, IL 60521-1890 (US).
- (72) Inventors; and
- (75) Inventors/Applicants (for US only): **BAKER, Robert, J.** [US/US]; 910 Dakota Circle, Naperville, IL 60563 (US). **BURNETT, David, A.** [US/US]; Unit 6-E, 200 East Pearson, Chicago, IL 60611 (US). **GAHABE, Michael, A.** [US/US]; 10 Buckingham Terrace, Lake Oswego, OR 97035 (US).
- (74) Agents: **STEWART, David, L.** et al.; McDermott, Will & Emery, 600 13th Street, N.W., Washington, DC 20005-3096 (US).
- (81) Designated States (*national*): AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BY, BZ, CA, CH, CN, CR, CZ, DE, DK, DM, DZ, EE, ES, FI, GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG, MK, MN, MW, MX, MZ, NO, NZ, PL, PT, RO, RU, SD, SE, SG, SI, SK, SL, TJ, TM, TR, TT, TZ, UA, UG, US, UZ, VN, YU, ZA, ZW.
- (84) Designated States (*regional*): ARIPO patent (GH, GM, KE, LS, MW, MZ, SD, SL, SZ, TZ, UG, ZW), Eurasian patent (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), European patent (AT, BE, CH, CY, DE, DK, ES, FI, FR, GB, GR, IE, IT, LU, MC, NL, PT, SE), OAPI patent (BF, BJ, CF, CG, CI, CM, GA, GN, GW, ML, MR, NE, SN, TD, TG).
- Published:
— With international search report.
- For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.

(54) Title: FUNDS FLOW SYSTEM FOR ACADEMIC HEALTH CENTERS



(57) Abstract: A system and method for tracking and reporting the flow of funds between participants in an academic health center including a school of medicine, a hospital and a faculty clinical practice. The participants identify transactions between the participants and other entities (100). The participants then list all of the sources of funds and uses of funds for each department within a participant (102). The lists are analyzed to generate departmental sources of funds and uses of funds statements (104). The flow of funds include normalized hidden sources of funds, such as unreimbursed expenses. The lists are used to generate standardized (108) and customized departmental statements (106). Using the standardized departmental statements and participant statements, departmental and participant ratios can be generated (110). The ratios allow the participants to compare the participant's departments with each other as well as with other participant's departments and with other academic health centers.

WO 01/33459 A1

FUNDS FLOW SYSTEM FOR ACADEMIC HEALTH CENTERS

CROSS-REFERENCE TO RELATED APPLICATIONS

This application claims priority from U.S. Provisional Application No. 60/162,328, filed October 29, 1999, which is incorporated herein by reference in its entirety.

FIELD OF THE INVENTION

The invention relates to a system and method for tracking and reporting the flow of funds and more particularly to a system and method for tracking and reporting the flow of funds between participants in an academic health center comprising a school of medicine, a hospital and a faculty clinical practice, thus allowing comparisons between the different participants and departments of participants and comparisons among different academic health centers.

BACKGROUND OF THE INVENTION

Figure 1 is a block diagram of an academic health center (AHC) or an academic clinical enterprise having as participants a school of medicine 12, a hospital 14 and a faculty practice plan 16. The AHC 10 allows for the advancement of medical knowledge, providing medical care to patients and preparing medical students. The AHC 10 allows each participant to perform their given tasks with support from the other participants. For example, since a school of medicine 12 can only provide a limited education to its students, the students must rely on the doctors and hospital 14 to provide real life training.

Although each participant in an AHC interacts with and relies on the other participants, there is no proper method to account for and determine the value of these partnerships and relationships in monetary measures. Without proper accounting, the participants cannot properly compare the cost and benefits each

receives as part of the AHC 10. Similarly, it is difficult to compare the efficiency of a department within a participant. For example, a hospital cannot measure the efficiency of its orthopedics department with the ophthalmology department. Without proper accounting, a hospital cannot compare the efficiency of its orthopedics department with other orthopedic departments located at different hospitals in other AHC's.

One of the reasons for such problems is that each participant has its own accounting system thus each participant treats costs differently. Moreover, even if the participants use the same accounting system, the participants still cannot make realistic comparisons because the participants do not typically define transactions and measures in the same manner, nor do they account for hidden costs or income such as service and benefits which they receive for free from another participant. Without a shared accounting system which properly accounts for each transaction, whether it is a cash or non-cash transaction, the participants cannot use meaningful benchmarking procedures to determine how a department within a participant or a participant is operating.

SUMMARY OF THE INVENTION

The problems of the prior art overcome in accordance with one embodiment of the invention by identifying, pricing, and categorizing each transaction between the parties thereby allowing the costs and values of the services between each party to be analyzed and appropriate action can be taken to correct for any imbalance in costs or benefits that a participant receives at the cost of another participant.

The present invention provides both processes and comparative financial data that enable the participants of an AHC: the hospital, practice plan and school of medicine, which are referred to as the participants in the "triangle," to use common

definitions and formats to identify and discuss the real costs and value of the services each participant provides and how services are funded. The invention permits all participants start from common ground with common definitions. The present invention also provides departmental analyses of sources and uses of funds, i.e., income statements, which allow evaluation of departmental performance in a mission-based format. Thus the present invention provides for analyses of the following: academic medical center interdependencies; productivity, efficiency and operating performance across missions; investment of academic center resources; net state and community support; and benchmarking. In addition, because the format logic and definitions have been standardized for all participants, comparison across institutions and departments is possible.

On one level, benchmarking allows one participant in an AHC to determine how that participant compares with other participants in other AHCs, e.g., hospital A verse hospital B and/or hospital C. Benchmarking can also be used to compare one department within a participant with another department within the same participant, e.g., pediatrics verse cardiovascular. Benchmarking also allows for a department in one participant to be compared with the same department in another participant in another AHC, e.g., pediatrics in hospital A verse pediatrics in hospital B. Such comparisons are possible if each party is being compared using the same framework. In other words, for one department to be compared to another department, the departments must categorize their costs in the same manner as well provide the same value for similar tasks. For example, if a first pediatrics group does not calculate the costs for bedsheets in their operating costs, but a second pediatrics group does, the two departments cannot be properly compared. Thus, there is a need for each party to label or categorize similar costs in similar ways.

Therefore, the participants in the system must identify and categorize their costs and services in the same manner thereby allowing for proper comparisons. Such comparisons will enable a party to determine if their costs are different from another party's costs for the same service and appropriate action can be taken. In order to do this, each participant needs to identify all transactions occurring between itself and the other participants, as well as transactions between itself and other relevant entities. For example, the school of medicine 12 needs to identify the transactions between the school of medicine 12 and the hospital 14 and care providers, as well as between the school of medicine 12 and the parent university, state, etc. All sources and uses of funds also need to be identified. Once identified, the sources and funds can be categorized using the same categories for each participant.

By analyzing the "commerce" or flow of funds between the participants in an AHC, departmental sources and uses of funds statements are prepared. The analysis need to be done such that the participants can understand and explain these transactions. Once all of the transactions have been identified and categorized, standard reports are generated. These reports can include a standard triangle statement and standard department statements, discussed hereinafter. The reports form the basis of a comparative database and are used to develop departmental ratios for comparison purposes.

The advantages of the present invention will become readily apparent to those skilled in the art from the following detailed description, wherein only the preferred embodiments of the invention are shown and described, simply by way of illustration of the best mode contemplated of carrying out the invention. As will be realized, the invention is capable of other and different embodiments, and its several

details are capable of modifications in various obvious respects, all without departing from the invention. Accordingly, the drawings and description are to be regarded as illustrative in nature, and not as restrictive.

BRIEF DESCRIPTION OF THE FIGURES

5 Figure 1 is a block diagram of an academic health center.

Figure 2 is a flow chart of the steps of the present invention.

Figure 3A is a block diagram for the payment for service definition.

Figure 3B is a block diagram for the expense reimbursement definition.

Figure 3C is a block diagram for the support - unreimbursement definition.

10 Figure 4 is a block diagram of a financial model/logic for support and purchased services across operating activities.

Figure 5 is a block diagram of a financial model/logic for support and purchased services between operating activities and university, VPHA, health system or state, county and community.

15 Figure 6 is a chart of the transactions occurring in Figures 4 and 5.

Figure 7 is a table of the internal commerce among the school of medicine, the faculty clinical practice and the hospital.

20 Figure 8 is a table of the internal commerce among the school of medicine, the faculty clinical practice, the hospital, and the university, VPHA, health system, and state, county and community.

Figure 9 is a block diagram of a financial model/logic for support and purchased services across and between operating activities.

Figure 10A is a chart of the transactions for programs and services illustrated in Figure 9.

Figure 10B is a chart of the transactions for OVCHS and Strategic Investment Fund as illustrated in Figure 9.

Figure 10C is a chart of the transactions for public aid and prison population illustrated in Figure 9.

5 Figure 10D is a chart of the transactions for research and training illustrated in Figure 9.

Figure 10E is a chart of the transactions for centrally provided services illustrated in Figure 9.

Figure 11 is a table of the purchased services and support by the hospital.

10 Figures 12A-B are tables of the strategic investment fund.

Figure 13 is a listing of the different reporting departments.

Figure 14 is a block diagram of a departmental funds flow income statement.

Figures 15A-B are tables listing the sources of funds for the participants of the AHC.

15 Figure 15C is a table listing the uses of funds for the participants of the AHC.

Figure 16 is an exemplary standard departmental statement.

Figure 17 is an exemplary customized departmental statement.

Figures 18A-D are exemplary tables of the clinical department ratios.

Figures 19A-B are exemplary tables of the key department ratios.

20 DESCRIPTION OF THE PREFERRED EMBODIMENT

The description of the invention which follows is exemplary. However, it should be clearly understood that the present invention may be practiced without the specific details described herein. Well known structures and devices are shown in block diagram form to avoid any unnecessarily obscuring the present invention.

25 An underpinning of the present invention is the recognition that AHCs are

continually providing support to under-funded programs and making investments in new program and project development. The distinction between support and investments is often unclear. Even when an equity transfer is identified as an investment, expected returns, whether they be financial, programmatic or academic, are often poorly defined, if at all. One of the key benefits of the investment approach, i.e., viewing support as investments, is to prompt the equity provider and recipient to define the expected return.

Sources of investment equity, relatively common to all participants, include centrally retained indirect cost recovery from research, tuition and fees, taxes on clinical revenues, plant funds, trust fund earnings and internally restricted balances, current fund cash balances, net income and state and local appropriations when available. Uses of investment capital include funding of new programs and services, such as centers of excellence, construction projects, faculty additions, and primary care network development.

Many other equity transfers occur within AHCs, clearly of a support nature. In addition, support may take the form of unreimbursed expenses incurred by one party for the benefit of another. A major benefit of identifying the rationalizing equity transfers and other forms of support is that when continuing investment or support transfers makes no sense, the equity identified is essentially new strategic capital that can be direct to other uses.

Each participant is different, with its unique history, ownership, governance and financial relationships. Yet each participant wishes to compare itself to the other participants and to a common database in order to understand how others are addressing like issues and in order to benchmark productivity and efficiency.

Referring to Figure 2, a block diagram of the method for the present invention is illustrated. The method starts with identifying each transactions occurring across AHC participants (school of medicine 12, hospital 14, and faculty clinical practice 16 at step 100. This step also includes identifying transactions between the participants and parent university, government and other relevant entities. In addition, all sources and uses of funds for that participant's clinical departments are identified. Next, all sources and uses of funds for a participant's clinical department are identified at step 102. Then, an analyses of the organization's "commerce" across participants and departmental sources and uses of funds statements are generated at step 104. These are done in a manner that the participant deems relevant to understand and explain itself financially internally.

After all of the transactions have been correctly identified and categorized all its financial transactions, customized departmental statements are generated at step 106. Using defined logic and rules, relevant data contained in the customized departmental statements are used to generate standard departmental statements at step 108. The departmental statements are used to form the basis of the comparative database and are used to develop the comparative departmental ratios at step 110. Using the ratios and the other information, reports are generated for each participant.

In the most preferred embodiment, there are seven reports generated: custom triangle and supporting statements, standard triangle and supporting statements, customized departmental statements, standard department statements, departmental ratios by participants, ratios by department across participants, aggregate department sources and uses per FTE.

Referring back to step 102, all transactions between the participants which result in economic interdependencies need to be identified whether cash or non-cash. Cash transaction typically represent the following categories: support/funds provided; payment for service; and expense reimbursement or revenue passthrough.

5 Non-cash transaction that represent a transfer of value include unreimbursed expenses and funds generated and retained. Unreimbursed expenses are expenses incurred on behalf of another operating activity that are requested or needed by that activity but are not charged back or reimbursed. Funds generated retained are funds generated from operating activities that are retained at executive or central levels.

10 By aggregating both cash and non-cash transactions as part of the analysis of the transfer of value ("funds flow") that occurs across missions of an AHC or between mission operating activities and the institution or community: spending on behalf of another entity has the same result in terms of a transfer of value as providing funds or receiving and retaining funds generated from another entity's
15 operating activities as receiving funds.

Cash and non-cash "flow of funds" categories are further combined into two basic categories of support and payment for services. The support category consists of support given, unreimbursed expense and funds generated retained. The payment for services category consist of purchased services across operating
20 activities, payment for central services and payment for clinical services. Purchased services across operating activities include physician leadership, physician service, physician incentives and non-physician. The payment for central services are payments to the university, vice-president of health affairs (VPHA) and health system. The payment for clinical services includes payments from government, e.g.,
25 state, county and community.

Referring to Figure 3A , a block diagram of the payment for service definition from the hospital's perspective is illustrated. For a hospital expense incurred at either the faculty care practice or school of medicine 202, the hospital must decide whether to reimburse the participant for the expense or not. For reimbursable expenses 204, the expense is for either a faculty clinical practice or school of medicine core service 206 or not for a faculty clinical practice or school of medicine core service 208. If the core service is needed or required 210, then the service is considered as a purchased service 212. If the core service is not a needed or required, then the service is a purchased service with the fair marker value needing to be determined 214. Thus, an entity would pay for another entity for core service at the appropriate level to support the buyer's mission operating activities (hospital clinical mission, faculty clinical mission, and school of medicine research and teaching missions).

Referring to Figure 3B, a block diagram of an expense reimbursement from the hospital's perspective is illustrated. For a hospital expense incurred at either the faculty care practice or school of medicine 202, the hospital must decide whether to reimburse the participant for the expense or not. For reimbursable expenses, the expense is for either a faculty clinical practice or school of medicine core service 206 or not for a faculty clinical practice or school of medicine core service 208. For a non-core service the expense is reimbursed 216. Thus, a participant would reimburse another entity's expenses that support the buyer's mission operating activities but are not core services for the seller.

Referring to Figure 3C, a block diagram of an unreimbursed expense for support from the hospital's perspective is illustrated. For a hospital expense incurred at either the faculty care practice or school of medicine 202, the hospital must decide whether to reimburse the participant for the expense or not. For non reimbursable

expenses by the hospital 218, the expense is labeled as support 222 if it is need or affected by the hospital 220 and expense is considered a faculty clinical practice or school of medicine expense 224 if it was not needed or affected by the hospital 220. Thus, expenses incurred on behalf of another operating activity (people, space, service, capital) that are requested or needed by that activity are reimbursed.

As depicted in Figure 4, a financial model/logic for support and purchased services across operating activities is illustrated. Each participant provides support categorized as support given A and unreimbursed expenses B to other participants. The support given A is broken into two categories: the funds the hospital 14 provides to the school of medicine 12 for investment in programs and services; and the funds faculty clinical practice 16 clinical department provides to the school of medicine 12 clinical department counterpart (transfers and contributions). The unreimbursed expenses B is broken into four categories: the expenses the school of medicine 12 provides for the teaching and supervision of residents to the hospital 14 without reimbursement; the expenses the hospital 14 spends employing the physician assistants and nurse practitioners who benefit the faculty clinical practice 16; the expenses the faculty clinical practice 16 provides medical direction to the hospital 14 without reimbursement; and the faculty clinical practice 16 incurs related to research and teaching (e.g., payment of faculty salaries, non-faculty salaries, supplies, etc).

In addition, joint venture support C is provided between the faculty clinical practice 16 and the hospital 14 based on differing levels of reimbursement for patient populations including indigent and Medicaid. There also funds generated retained G which are funds from the school of management to faculty clinical practice 16. The funds are the dean's tax net of centrally provided funds.

The purchased services D across the operating activities include services for physician leadership, physician services, physician incentives and non-physician services. The hospital 14 pays the school of medicine 12 for teaching and supervising residents. The hospital 14 pays the faculty clinical practice 16 for medical direction, professional service (e.g., emergency room, pathology, etc.) and gainshare and incentive programs with faculty clinical practice 16 departments and physicians 16.

Referring to Figure 5, a financial model/logic for support and purchased services between operating activities and university, VPHA, health system 18 or state, county and community 20 is illustrated. Support includes support given E, F and K, unreimbursed expenses H and L and funds generated retained. Support given E, F, and K include: the state/university 18 providing annual funding to the school of medicine 12 for investment in programs and services; the hospital 14 providing funding to other university areas 18 (e.g., School of Nursing, School of Allied Health Provisions, etc.) for investment in programs and services; and the state 20 and university 18 providing funding to the hospital 14 for investment in programs and services. The unreimbursed expenses H includes the university providing central services at a level which exceed funds generated retained from the departments (e.g., tuition and fees retained, indirect cost recovery retained, etc.). The unreimbursed expenses L includes expenses incurred by the hospital 14 for provision of indigent care which exceeds reimbursement provided by the state and the expenses incurred by the faculty clinical practice 16 for provisions of indigent care which exceeds reimbursement provided by the state 20. The funds generated retained I include the funds the university retains from the funds generated by the

department (e.g., tuition and fees retained, indirect cost recovery retained) at a rate which exceeds the value of services provided by the university 18.

The payment for services include funds generated retained J and indigent care payment for service N. The funds generated retained include funds the university retains from the funds generated by the department (e.g., tuition and fees retained, indirect cost recovery retained, etc.) at a rate is less than or equal to the value or services provided by the university 18. The indigent care payment for service includes the funding/reimbursement the state provides the hospital 14 for the provision of care to patient populations including indigent and Medicaid and the funding/reimbursement to the faculty clinical practice 16 for the provision of care to patient populations including indigent and Medicaid.

Referring to Figure 6, a table of the transactions is illustrated.. The exemplary table provides information about the transactions including who is providing who funding (from/to), an index numbering each transaction, an ACT index number, whether the funds are given or are payment for service (S, PS), the description of the transaction, the amount of the transaction, and the source of the funding.

As depicted, indexes A₄, B₄ illustrate the support the hospital 14 gives to the faculty clinical practice 16. Index A₄ consists of \$1.5 M given for an ASC list. Index B₄ consists of \$1.5 M gives for hospital based clinics, enterprise-wide marketing, and enterprise-wide contracting. Index D₄ depicts the amount (\$7.7 M) the hospital 14 pays the faculty clinical practice 16 for services. The services are gain sharing and the emergency room contract of the ASC list. Index C depicts the funds (\$3.6 M) the faculty clinical practice 16 provides to the hospital 14.

Index A₂ depicts the support (\$1.8 M) the hospital 14 gives the school of medicine 12. The support is given for the ASC list. In turn, index A₁ depicts the

support (\$1.5 M) the school of medicine 12 gives the hospital. This funding is for supporting the residency program.

Index A₅ depicts the support (\$49.2 M) the school of medicine 12 gives the faculty clinical practice 16. The support is given for the faculty salaries paid out of the clinical funds and clinical expenses. In turn, index A₆ depicts the support (\$47.9 M) the faculty clinical practice 16 gives the school of medicine 12. This funding is for supporting the net income transfer. Index B₆ depicts the support (\$10.6 M) the faculty clinical practice 16 gives the school of medicine 12. The support is given for paying the faculty salaries for research and teaching from the clinical mission. Index G depicts the support (\$3.7 M) the faculty clinical practice 16 gives the school of medicine 12. The support is given for paying the dean's tax.

Index M₂ depicts the support (\$73.2 M) the state 20 pays the hospital 14 for services. The services are for the net revenue for indigent care and tobacco tax revenue. Index L₂ depicts the support (\$21.9 M) the hospital 14 gives the state for unreimbursed indigent care and additional losses the hospital 14 incurs due to resetting indigent care. Index K₂ depicts the support (\$18.5 M) the state 20 pays the hospital 14 for services. The services are for the Medi-CAL graduate medical education (GME) funds and clinical teaching support. Index J₂ depicts the support (\$2.9 M) the hospital 14 pays the university 18 for services. The services are for the central services charged.

Index M₃ depicts the support (\$7.9 M) the state 20 gives the faculty clinical practice 16 for cost in excess of reimbursement for payments received for indigent care. Index L₃ depicts the support (\$3.6 M) the faculty clinical practice 16 gives the state for cost in excess of reimbursement for indigent care and reimbursement gained in resetting indigent care. Index J₃ depicts the support (\$.6 M) the faculty

clinical practice 16 pays the university 18 for services. The services are for the central services charged.

Index I₁ depicts the support (\$8.6 M) the school of medicine 12 pays the university for services. The services are for the ICR retained, tuition and fees received and expenses at the university. Index E₁ depicts the support (\$49 M) the university 18 gives the school of medicine 12 for state funds and expenses at the dean.

Referring to Figure 7, a chart of the internal commerce between the operating activities for each type of service is illustrated. This chart is created by using the information from the previous charts and tables. The rows consists of the purchased services, e.g., physician leadership, physician service, physician incentive, non-physician, and supervision and teaching. The columns consist of who provided the services and who received the services, e.g., hospital to school of medicine, hospital to faculty clinical practice, school of medicine to faculty clinical practice, school of medicine to hospital, faculty clinical practice to hospital and faculty clinical practice to school of medicine.

Referring to Figure 8, a summary sheet is illustrated. The sheet organizes the information from the chart illustrated in Figure 6. As shown, the transactions between the different operating activities are shown. Similarly, the transactions between the operating activities and the university/VPHA/Health System and the transactions between operating activities and the government (state/county/community) are illustrated. These transactions are categorized as either support or payment for support. The support category is further broken into four categories/columns: given, unreimbursed, funds generated retained > centrally provided, and joint venture. A sum of these four categories is in a total column.

At the bottom, the total of each category is tallied for each column is calculated for each operating center, as well as for the university/VPHA/Health system and government. If the totaled figure is a gain, then the figure is labeled as net support and for losses, the figure is labeled as net services purchased from (sold).

Referring to Figure 9, a financial model/logic for support and purchased services across and between operating activities is illustrated. The cash and non-cash transactions are aggregated into three basic levels: across mission operating activities (school of medicine 12, hospital 14, and faculty clinical practice 16); between mission operating activities and the university/state 22 and between the operating activities and the office of the vice-chancellor health systems (OVCHS) 24.

Referring to Figures 10A-E, charts of the fund flows for programs and services across operating activities is illustrated. The exemplary table provides information about the transactions including an index numbering each transaction, who is providing who funding (from/to), whether the funds are given or are payment for service (S, PS), the type of funding, the category of the funding, the amount of the transaction, the description of the transaction, the amount of the transaction, and the source and point of contact for the funding.

Referring to Figure 10A, a chart having the funding flows for programs and services is illustrated. The hospital 14 gives funding support to the faculty clinical practice 16 for state appropriations and state paid benefits to model clinics at the hospital's discretion; state appropriations passed through (cash) and benefits (non-cash); joint venture clinic operations; and contracts between the hospital 14 and school of medicine clinical departments and faculty including salaries (cash) and benefits (non-cash) for medical directorships, chiefs of service, program directors, as

well as for investment in program and services. Funds for the joint venture clinic operations include funding for sharing losses and profits, annual reconciliation verse quarterly (cash flow), expected verse actual collections and medical doctors professional fees (based on sharing formula); low indirect cost/overhead rate, and payment for ambulance care medical directorships. There is also unreimbursed expenses between the hospital 14 and the faculty clinical practice 16 for program and services. These expenses include billing which is 8% of net revenue (non-cash) and A/R funding which is 5% for 80 days (non-cash). The faculty clinical practice 16 has unreimbursed expenses with the hospital 14 for faculty effort benefiting the hospital 14 and unfunded medical direction salaries and benefits (non-cash). There is also an unquantified amount which is inherent in the AMC system, for lack of standardization and equipment.

Referring to Figure 10B, a chart having the funding flows for the office of the vice chancellor of health system (OVCHS) and strategic investment fund (SIF) is illustrated. The hospital 14 provides funding support to the OVCHS for funding of the strategic investment fund (SIF) net of expenditures on hospital projects. The hospital 14 also incurs unreimbursable expenses on behalf of the faculty clinical practice 16 for funding the OVCHS office. The OVCHS, in turn gives support to the faculty practice clinic 16 for SIF expenditures, faculty salaries (cash), faculty benefits (non-cash) and other expenditures (cash). The OVCHS also gives support to the school of medicine 12 for SIF expenditures, faculty salaries (cash), faculty benefits (non-cash) and other expenditures (cash). The faculty clinic practice 16 pays the OVCHS for services. These services are for funding from MDs for marketing (cash).

Referring to Figure 10C, a chart having the funding flows for public aid and for the prisoner population is illustrated. The state funds the hospital 14 and faculty

clinical practice 16 for clinical services for the public and prisoners. However, both the hospital 14 and faculty clinical practice 16 incur unreimbursed expenses in supporting these clinical services. The unreimbursed expenses are a result in the shortfall of the public aid and prison population before reimbursement reset. There is also expenses incurred from the reimbursement foregone under reset.

Referring to Figure 10D, a chart having the funding flows for research and training is illustrated. The hospital 14 incurs an unreimbursed expense for supporting the school of medicine 12. This expense is for clerical and other support for the research. The school of medicine 12 also pays the hospital 14 for hospital services for research for such items as beds, labs, x-rays, etc. The faculty clinical practice 16 gives funding support to the school of medicine 12. The funds are for the dean's tax (cash) of the net of services provided. In addition, the faculty clinical practice 16 incurs an unreimbursed expense for payment of faculty salaries and benefits for research efforts, as well as payment of non-faculty salaries and benefits for research and teaching efforts. The faculty clinical practice 16 incurs unreimbursed expenses for faculty effort benefiting the hospital 14, e.g. committee meetings. Similarly, school of medicine 12 also gives support to the hospital 14 for its residency program. As a result, the school of medicine 12 incurs unreimbursed expenses for faculty effort benefiting the hospital 14, e.g. supervision of house staff.

Referring to Figure 10E, a chart having the funding flows for central provided services is illustrated. The university/state support the school of medicine 12 (including the basic science departments) with state appropriations to the departments for research and teaching (cash) and state paid benefits (non-cash). The university/state support the hospital 14 with state appropriations (cash). The hospital 14 supports the university for other colleges, i.e., health professions,

pharmacy, nursing (cash). The hospital pays the university/state for purchased service from the nursing and dentistry colleges (cash). The university/state support the hospital 14 for maintenance, utilities, and A&G (non-cash). The university/state support the OVCHS with state funding including excellence in academics (cash).

5 The hospital 14 pays the university/state for services. These services are central service charges (i.e., overhead for university/campus administration). The school of medicine 12 pays for central services. The university/state supports the school of medicine 12 for services provided in excess of funds generated retained (non-cash). The faculty clinical plan 16 pays the school of medicine 12 for services including

10 dean's tax applied toward services provided by the dean for the faculty clinical practice 16 (cash).

Referring to Figure 11, a table of the purchased services and support by the hospital is illustrated. Using the above information from the tables/charts, an exemplary table listing the purchased services by the hospital (cash), the purchased

15 service by the hospital (benefits - non-cash), medical service plan (MSP) support to the hospital (non-cash), MSP support to the hospital (benefits -non-cash), total salary value of the services provided to the hospital, total benefits value of the service provided to the hospital, hospital support to MSP (cash), hospital support to MSP (benefits -non-cash); hospital cash payments to MSP, hospital non-cash payments to

20 MSP, and total hospital cash and non-cash payments to MSP are listed in columns for each department, listed in the rows. Each column is tallied, and the total cash payments per salary schedule (excluding ambulance care medical directorships) are determined as well as the variance.

Referring to Figures 12A-B, a chart of the strategic investment fund is

25 illustrated. This columns are broken into the expenditures/transfers out, department

attributed for funds flow, UIC attribution by department, description, school of medicine, hospital, MSP, faculty salaries for the school of medicine, all other school of medicine, faculty salaries for MSP, all other MSP, and the total. The rows are broken into different administrations and the hospital's administrations. Each column
5 is tallied to determine the total expenditure/transfer out of the different entities.

Referring to Figure 13, an exemplary list of the reporting departments is illustrated. For reporting, data is collected at any level which will be useful for internal analyses. In the preferred embodiment, every effort is made to report separately all departments and sections indicated with an * and some departments
10 may be rolled into a parent party. In the preferred embodiment, data is collected for the following departments: anesthesiology*, dermatology*, emergency medicine*, family medicine*, internal medicine*, neurology*, obstetrics/gynecology*, pediatrics*, physical medicine/rehabilitation medicine*, psychiatry*, radiology*. Pathology*, and surgery*. Internal medicine is a parent department and includes general internal
15 medicine, cardiology*, endocrinology/metabolism, geriatrics, gastroenterology*, hematology/oncology*, infectious diseases, nephrology, pulmonary disease*, and rheumatology. Obstetrics/gynecology is a parent department and includes gynecology oncology, maternal and fetal medicine and reproductive endocrinology. Pediatrics is a parent department and includes general pediatrics, pediatric
20 cardiology, pediatric critical care, pediatric endocrinology, pediatric gastroenterology, pediatric neonatal medicine, pediatric neurology, and pediatric pulmonology. Radiology is a parent department and includes nuclear medicine, radiation oncology* and diagnostic radiology*. Pathology is a parent department and includes anatomic pathology, clinical pathology and basic science. Surgery is a parent department and
25 includes cardiovascular surgery, general surgery, neurological surgery*,

ophthalmology*, orthopedic surgery*, otorhinolaryngology*, pediatric surgery, plastic surgery, urology*, and vascular/thoracic surgery.

Referring to Figure 14, an exemplary departmental fund flow income statement is illustrated. As depicted, the excess or deficit funds is the funds generated by the department plus the funds invested in the department minus the department's expenses. In this example, the funds generated include clinical revenue, research revenue, tuition and fees, and purchased administration. The funds invested include departmental and institutional funds. Departmental funds include endowment income, investment income and gifts. Institutional funds include the dean's allocation of state and institutional funds, other institutional funds, centrally provided services less retained funds generated and taxes on funds generated. Expenses include expenses managed at the department as well as expenses managed centrally.

Referring to Figures 15A-B, sources of funds for the school of medicine 12, both externally generated funded research and other academic areas and the faculty clinical practice 16 are illustrated. Externally funds are defined as funds generated from external sources related to current operating activities of the research, teaching and clinical missions. External funds include net patient care revenue, direct expense reimbursement - Federal and non-Federal, indirect cost recovery - Federal and non-Federal, tuition and fees, direct paid salaries, other externally generated funds.

Line 1 is the Net Patient Care Revenue which includes revenue generated from patient care activities. Lines 2 and 3 are Direct Reimbursement (DER), Federal and non-Federal, which include the portion of grant and contract funding for direct expenses (expenses received directly at the department and accounted for at the

department). Grant and contract funds are attributed to research, teaching (e.g., teaching and training grants) or clinical (e.g., public service contracts to provide clinical care) mission activities. Direct expense reimbursement is identified separately for Federal and non-Federal funding sources. Lines 4 and 5 are Indirect

5 Cost Recovery (ICR), Federal and non-Federal, which are portions of grant funding for institutional overhead expenses. Indirect cost recovery is identified separately for Federal and non-Federal funding sources. Line 6 is Tuition and Fees which are student payments for tuition and fees allocated to a department. Payments are not received directly at the departments are reported here and will have an equal

10 amount on Line 29 in the "Funds Generated Retained" section. Line 7 is the Direct Paid Salaries which are faculty compensation received directly from external sources related to current operating activities of the research, teaching or clinical missions (e.g., Veteran Administration direct paid salaries for patient care services). There will be an equal expense amount reported as line 44 - Direct Paid faculty Salaries

15 and Benefits). The other externally generated funds in lines 8a and 8b are other external funds related to research, teaching and clinical mission activities not included in lines 1-7. Line 10 is the subtotal which is calculated by adding lines 1-8.

Internally generated funds are defined as funds generated from the internal sale and purchase of services related to research, teaching and clinical missions.

20 For example, a hospital 14 may purchase medical director services or other physician leadership activities. Internal funds generated includes payments received for services (lines 11 and 12) as well as unreimbursed services (lines 13 and 14). Sale and purchases of services involving the hospital 14 are include in line 11. Unreimbursed services involving the hospital 14 are included in line 13.

25 Unreimbursed services will have an equal offsetting amount recorded on lines 34 or

35 as support to other operating units. Line 16 is the subtotal which is calculated by adding lines 11-14. Line 17 is the total funds generated which is calculated by adding lines 10 and 17.

Institutional Investment includes funds committed to a program or department
5 from University, Health System, Dean or other executive/central level sources. These include funds provided and expenses incurred on behalf of departments that are in excess of external funds generated related to department research, teaching and clinical mission activities that are retained or taxed by executive/central levels.

Lines 18-21 are funds provided from the University, Health System, Dean and
10 other sources. These funds are provided by the executive level sources to a program or department, e.g., Dean's allocations and commitments. Line 22 is the subtotal which is calculated by adding lines 18-21.

Lines 23-26 are expenses incurred on behalf of a department from the University, Health System, Dean and other sources. Overhead and centrally
15 managed expenses incurred on behalf of departments at executive and administrative/central levels that are not charged to departments, e.g., centrally provided services, dean's office expenses, etc. Line 27 is the subtotal which is calculated by adding lines 23-26.

Lines 28-30 are funds generated retained from the research/ICR retained,
20 teaching and clinical. External funds generated related to department research, teaching and clinical mission activities that are retained or taxed by executive levels, e.g., ICR or tuition and fee revenue retained at executive/central levels, dean's taxes on clinical revenues, taxes on internal transactions, interest income on clinical funds retained at executive levels. Line 31 is the subtotal which is calculated by adding
25 lines 28-30.

Lines 38-35 are directed to support between AMC operating units and include: funds committed to a program or department from other operating units (hospital 14s, school of medicine 12, faculty clinical practice 16); expenses incurred at the operating level on behalf of another operating unit that are not reimbursed; and
5 unreimbursed services across operating units reported on lines 13 or 14. Transaction involving the hospital 14 are separately identified. Line 32 are funds committed to a program or department from other operating units, involving the hospital 14. Line 33 are funds committed to a program or department from other operating units, not involving the hospital 14. Line 34 are expenses incurred at the
10 operating level on behalf of another operating unit that are not reimbursed, involving the hospital 14. Unreimbursed services across operating units reported on line 13. Line 35 are expenses incurred at the operating level on behalf of another operating unit that are not reimbursed, not involving the hospital 14. Unreimbursed services across operating units reported on line 14. Line 37 is the subtotal which is calculated
15 by adding lines 32-35

Lines 38-40 are directed to departmental investment which includes: funds committed to operative activities from departmental non-operating; funds committed to operative activities from departmental operating sources across missions; and expenses incurred within a department on behalf of another mission that are not
20 reimbursed. Line 38 are funds committed to operative activities from departmental operating sources across missions, e.g., transfers from faculty clinical practice 16 to support research and teaching missions within a department. Line 39 are expenses incurred within a department on behalf of another mission that are not reimbursed, e.g., payment of faculty salaries from clinical mission funds in excess of effort at the
25 clinical mission. Line 40 are funds committed to operating activities from

departmental non-operating sources, e.g., use of endowment or interest income earnings, use of prior period reserves, patent and royalty income. Line 41 is the subtotal which is calculated by adding lines 38-40. Line 42 is the total funds invested. Line 43 is the total for the sources of funds.

5 Referring to Figure 15C, uses of funds for the school of medicine 12, both externally funded research and other academic areas and the faculty clinical practice 16 are illustrated. Lines 44-56 are directed to funds managed at a department which includes expenses managed at the department. Line 44 reflects direct paid salaries from sources outside the AMD, e.g., Veteran Administration direct paid salaries for
10 patient care activities. Line 45 is an adjustment to an accounting firm to match effort by mission to faculty salary and benefit expense by mission. This is based on participant reported time and effort by mission and relationship of medical group management association (MGMA) faculty compensation expense to clinical mission production. Lines 46 and 47 reflect department paid faculty salaries and benefits,
15 respectively. Lines 48 and 49 reflect department paid non-faculty salaries and benefits, respectively. Line 50 is the subtotal which is calculated by adding lines 44-49.

Line 51 are the expenses managed at the department not included in lines 44-49, e.g., non-compensation expenses. Line 52 is the indirect cost recovery money
20 returned to the departments. Line 53 reflects the unreimbursed expenses supporting operating activities included in lines 34 and 35. Line 55 is the subtotal which is calculated by adding lines 51-53. Line 56 is the total managed at the department.

Lines 57-61 are directed to other sources of funds which include expenses managed at executive/central levels. Lines 57-60 reflect allocations of overhead and
25 centrally managed services included in lines 23-26 and are directed to the university,

health system, dean, and others, respectively. Line 61 is the subtotal which is calculated by adding lines 57-60. Line 62 is the total uses of funds. Line 63 is the total sources over or under the uses of funds. Line 64 is the use of the prior period reserves. Line 64 is directed to the use of prior period excess to support current
5 operating period. This includes net transfers into current operating funds. Line 65 is the total sources over or under the uses of funds.

Using the above information, customized and standard statements can be generated. The key focus of the analysis is identification and quantification of the internal commerce occurring between the school of medicine, faculty practice, and
10 hospital, as well as other entities, such as the parent university and government. Commerce includes monetary payments and services, which may or may not be charged.

A further refinement of the description of AHC commerce is to define all monetary and non-monetary transfers between corners of the triangle that represent
15 investment/support, which is defined as a non reciprocal transfer which results in one operating unit receiving a benefit without experiencing a corresponding sacrifice, or a purchased service, defined as a reciprocal transfer or exchange in which an operating unit both receives a benefit and performs a service. A purchased service may have imbedded within it support. For example, one of the major types of
20 purchased services identified is the payment to physician faculty for management and supervision of hospital units, e.g., the medical director function. In order to properly account for all the services, the fair market value (FMV) needs to be determined for the services.

The clinical department reports, whether customized or standard, follow the
25 same logic: Customized Statements may contain sources or uses of funds, which the

participant wishes to specifically identify – e.g., clinical income from a specific contract or support from an unusual source. In the Standard Departmental Statements, two mappings have taken place. First, the department or divisions have been aggregated into a specific set of clinical departments (See Figure 13) Second, the line items under the Standard Departmental Statements are identical for each participant and all departmental sources and uses of funds have been mapped to appropriate common line items.

Referring to Figure 16, an exemplary customized departmental statement for the anesthesiology department is illustrated. As shown, the left column are described with respect to Figures 15A-C. The rest of the columns are broken into the school of medicine, practice plan, hospital/ambulance accounts and the total. The school of medicine column is further broken down into research, other academic and GME columns. Each participant receives its own customized supporting statements. Additional examples of customized department statements for other departments are attached in appendix A.

Referring to Figure 17, an exemplary standard departmental statement for the anesthesiology department is illustrated. As shown, the left column are described with respect to Figures 15A-C. The rest of the columns are broken into the school of medicine, practice plan, hospital/ambulance accounts and the total. The school of medicine column is further broken down into externally funded research and other academic columns. Each participant receives all the participants Supporting Statements. Additional examples of standard department statements for other departments are attached in appendix A.

From the standard departmental statements a series of ratios have been identified which construct a picture of a department's clinical and research

productivity, its efficiency and its dependency on various forms of activity and support. Examples of productivity ratios include funds generated, research and clinical, per full time faculty member in the department; funds generated as a percentage of total sources of funds; research funds generated per funds invested.

5 Departmental ratios by participants are generated into a report. This report is constructed for each participant, showing its departments side-by-side for a given ratio analysis. In addition, ratios by department across participants are generated into a report. This report is constructed by department, showing the participants side-by-side for a given ratio analysis. Each participant receives the ratios for all
10 participants for comparison. An aggregate of department sources and uses per FTE is generated into a report. This report is an aggregate of different clinical departments—it is not for any particular participant. It provides sources and uses information on an FTE basis that can be used to construct analyses of a participant's department relative to the aggregate benchmark data from all participants.

15 The reports can be provided in a variety of manners. In one embodiment, the reports are provided as hard copies. In yet another embodiment, the reports are provided on a memory medium such as a floppy disk or compact disc. In the preferred embodiment, the reports are available via a network, such as the Internet. Providing the reports via an electronic media, such as either of the later
20 embodiments, the individual participants to re-arrange and re-analyze the data to meet local educational and management needs. Several participants have already determined which key measures they wish to track and provide to enterprise leadership. To support this activity, each participant also receives a series of diskettes containing the seven funds flow reports in a digital format.

Participants use the deliverables from the funds flow project in a number of ways. The analyses help quantify the value of the clinical mission. A number of previous participants have used these results to explain the AHC clinical enterprise to external constituencies. The data can be used to support negotiations and to rationalize contracting between the system participants. The results are especially intended to support analyses of departmental operating issues and promote departmental accountability.

Implementation of information from the funds flow analysis is the most challenging aspect of the project. Experience of early participants is that all funds financial management promoted by this activity evolves over several years. First, a knowledge base of clinical enterprise flow of funds and departmental financing needs to be established, with validation and acceptance by interested parties. The financial management concepts and tools provided by the analysis need to be incorporated into the organization's way of doing business. At this point, the organization is ready to revisit and revise investment and support arrangements that have been identified and begin to establish goals and manage under new accountabilities. The latter usually occurs when the organization undertakes mission-based budgeting and the other participants of mission-based financial management.

A standardized report can be generated for each participant. A standard report allows participants to be compared to other participants. Thus, an emergency room participant can compare itself with a pediatrics participant. On a larger scale, the emergency room participant can compare itself with another emergency room participant from a different AHC hospital 14. Such comparisons allow for benchmarking and allows for participants to determine how other participants handle

similar costs and services, thus allowing participants to reduce costs and increase their service to costs ratios.

The categories of funding sources and uses as defined provide participants with the ability to analyze the total economics of mission operating activities and to
5 compare productivity, efficiency and total investment in operating activities across participants. These analyses over time by participant and across participants are supported by the ability to identify total productivity, total investment, total expenses, institutional support and investment across missions.

The total productivity are the total funds generated from operating activities,
10 whether received and managed at the department level or retained at administrative/executive/central levels to fund overhead and centrally managed activities that support mission operating activities. The total investment is the investment required to support operating activities, both funds provided to and expenses incurred on behalf of departments. Total expenses are the expenses
15 supporting mission operating activities, including those managed at the executive or central levels and those incurred on behalf of departments. Institutional support is for the support in mission operating activities as funds provided plus expenses incurred directly on behalf of departments net of funds generated from operating activities that are retained at institutional levels to fund overhead and centrally
20 managed services. The investment across missions occurs both across AMC operating units and within departments as well as investment in mission operating activities at the institutional level.

The following are the definitions for the key ratios, to determine productivity and efficiency, the following ratios are used: (1) External funds generated per faculty
25 full time equivalent (FTE) is the ratio of the total external funds generated verse the

full time equivalent faculty; (2) Internal funds generated per faculty full time equivalent (FTE) (excludes teaching and supervision of residents) is the ratio of the internal funds generated verse the full time equivalent faculty; (3) Total funds generated per faculty full time equivalent (FTE) (excludes teaching and supervision of residents) is the ratio of the total funds generated verse the full time equivalent faculty; (4) Clinical external funds generated per faculty full time equivalent (FTE) is the ratio of the total clinical external funds generated verse the full time equivalent faculty; (5) Research external funds generated per faculty full time equivalent (FTE) is the ratio of the total research external funds generated verse the full time equivalent faculty; (6) total expenses as a percent of external funds generated (includes centrally provided) is the ratio of the total expenses (including centrally provided) verse the total external funds generated; (7) Total faculty compensation as a percent of external funds generated is the ratio of the total faculty compensation verse the total external funds generated; (8) Clinical non-faculty compensation as a percentage of clinical external funds generated is the ratio of the clinical non-faculty salaries and benefits verse the clinical external funds generated; and (9) Clinical non-faculty non-compensation expense as a percentage of clinical external funds generated (excludes centrally provided) is the ratio of the clinical non-compensation expenses (excludes centrally provided) verse the clinical external funds generated.

To determine efficiency and investment, the following key ratios are used: (1) Total Faculty Compensation per Faculty Full Time Equivalent (FTE) is the ratio of the Total Faculty Compensation verse the Full Time Equivalent Faculty; (2) Total Non-Faculty Compensation per Faculty Full Time Equivalent (FTE) is the ratio of the Total Non-Faculty Compensation verse the Full Time Equivalent Faculty; (3) Total Non-Faculty Non-Compensation Expenses per Faculty Full Time Equivalent (FTE)

(including Centrally Provided Services) is the ratio of the Total Non-Compensation Expenses verse the Full Time Equivalent Faculty; (4) Total Expenses per Faculty Full Time Equivalent (FTE) (including Centrally Provided Services) is the ratio of the Total Expenses verse the Full Time Equivalent Faculty; (5) Actual Funds Invested per Faculty Full Time Equivalent (FTE) is the ratio of Total Funds invested verse Full Time Equivalent Faculty; (6) Departmental Funds Invested per Faculty Full Time Equivalent (FTE) is the ratio of Departmental Funds Invested verse Full Time Equivalent Faculty; and (7) Centrally Provided Services per Faculty Full Time Equivalent (FTE) is the ratio of Centrally Provided Services verse Full Time Equivalent Faculty.

To determine productivity and efficiency for faculty compensation, the following key ratios are used: (1) Clinical external funds generated as a percent of total external funds generated is the ratio of clinical external funds generated verse total external funds generated; (2) Clinical faculty compensation as a percent of clinical external funds generated (includes faculty compensation reset) is the ratio of clinical faculty compensation verse total external funds generated; (3) Clinical faculty compensation as a percentage of total faculty compensation (includes faculty compensation reset) is the ratio of total non-compensation expenses verse full time equivalent faculty (FTE); (4) Clinical faculty compensation as a percentage of total faculty compensation (excludes faculty compensation reset) is the ratio of total expenses verse full time equivalent faculty (FTE); and (5) Clinical operating margin percentage of total operating margin is the ratio of clinical operating margin verse total operating margin.

To determine productivity for funds generated and funds invested, the following overall ratios are used: (1) Funds generated as a percentage of total funds

(excludes teaching and supervision of residents) is the ratio of the total funds generated verse total sources of funds; (2) Funds invested as a percentage of total funds (excludes teaching and supervision of residents) is the ratio of the total funds invested verse total sources of funds; (3) Funds generated verse funds invested
5 (excludes teaching and supervision of residents) is the ratio of the total funds generated verse total sources of funds invested; (4) Total funds generated per FTE (excludes teaching and supervision of residents) is the ratio of the total funds generated verse full time equivalent faculty; and (5) Funds invested per FTE (excludes teaching and supervision of residents) is the ratio of the total funds
10 invested verse full time equivalent faculty;

For external funds generated per total faculty salary plus benefits, the following ratios are used: (6) Clinical efficiency is the ratio of the clinical revenue verse total faculty salaries and benefits; (7) Externally funded research efficiency is the ratio of the direct and indirect research revenue verse total faculty salaries and
15 benefits; (8) Other external funds generated efficiency is the ratio of other funds generated verse total faculty salaries and benefits;

For contribution of external funds generated to Total Faculty Salary plus Benefits (excludes centrally provided services), the following ratios are used: (9) Clinical efficiency is the ratio of the clinical revenue minus the clinical expenses paid
20 at department other than faculty salaries and benefits verse total faculty salaries and benefits; (10) Externally funded research efficiency is the ratio of the direct and indirect research revenue minus research expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits; and (11) Other external funds generated efficiency is the ratio of other funds generated minus other

academic expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits.

For contribution of external funds generated to Total Faculty Salary plus Benefits (includes centrally provided services), the following ratios are used: (12)

5 Clinical efficiency is the ratio of the clinical revenue minus the clinical expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits; (13) externally funded research efficiency is the ratio of the direct and indirect research revenue minus research expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits; and (14) Other
10 external funds generated efficiency is the ratio of other funds generated minus other academic expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits.

For dependency, funding mix (%) (excludes teaching and supervision of residents), the following ratios are used: (1) External funds generated by the clinical

15 ratio of the clinical ratio verse the total sources of funds; (2) External funds generated by the research DER ratio of the direct search revenue verse the total sources of funds; (3) External funds generated by the research ICR ratio of the indirect search revenue verse the total sources of funds; (4) External funds generated by the tuition and fees ratio of the tuition and fees verse the total sources

20 of funds; (5) Other external funds generated ratio of the other external generated verse the total source of funds; (6) Internal funds generated by sales and service ratio of the internally purchased services verse the total sources of funds; (7) Internal funds invested ratio of the funds is the ratio of the sum of the funds provided, expenses incurred and FG retained verse the total sources of funds; (8) Internal

25 funds invested by the support between AMC operating units is the ratio of the

support between AMC operating units verse the total sources of funds; and (9) Internal funds invested by the departmental investment is the ratio of the departmental investment verse the total sources of funds.

For efficiency - expense mix (%), the following ratios are used (1) The faculty salaries paid at the department ratio of the faculty salaries verse the total uses of funds; (2) The non-faculty salaries paid at the department ratio of the non-faculty salaries verse the total uses of funds; (3) The faculty benefits paid at the department ratio of the faculty benefits verse the total uses of funds; (4) The non-faculty benefits paid at the department ratio of the non-faculty benefits verse the total uses of funds; (5) The other paid at the department ratio of the other expenses paid at department verse the total uses of funds; (6) The efficiency of the expense mix (%) paid centrally is the ratio of the expenses paid centrally verse the total uses of funds; (7) The expenses as a percentage of external funds generated by the people for the faculty salaries and benefits is the ratio of the total faculty salaries and benefits verse external funds generated; (8) The expenses as a percentage of external funds generated by the people for the non-faculty salaries and benefits is the ratio of the total non-faculty salaries and benefits verse external funds generated; (9) The expenses as a percentage of external funds generated by others (including centrally provided) is the ratio of the sum of other expenses paid at department and expenses paid centrally verse external fund generated; (10) The expenses per full time equivalent for the total uses of funds per FTE (including centrally provided) is the ratio of total uses of funds verse the FTE faculty; (11) The expenses per full time equivalent for the non-faculty salaries and benefits per FTE is the ratio of the non-faculty salaries and benefits verse the FTE faculty; (12) The expenses per FTE for the total uses, excluding faculty salaries and benefits, per FTE is the ratio of the sum

of the total expenses paid at department and the expenses paid centrally minus the faculty salaries and benefits verse the FTE faculty; (13) The faculty compensation paid by the school of medicine 12 from externally funded research is the ratio of the faculty salary paid out of the externally funded research verse the total faculty salaries; (14) The faculty compensation paid by the school of medicine 12 from other funds is the ratio of the faculty salary paid out of other academic funds verse the total faculty salaries; (15) The faculty compensation paid by the faculty practice plan is the ratio of the faculty salary paid out of faculty practice plan funds verse the total faculty salaries; and (16) The faculty compensation per FTE is the ratio of the faculty salaries and benefits verse the FTE faculty.

Figures 18A-D are exemplary charts of the key ratios for the clinical departments. The rows contain values for the different key ratios for the different departments listed in the columns.

Figures 19A-B are exemplary charts of the key ratios for an anesthesiology department. Again, the rows contain values for the different key ratios for the different anesthesiology departments listed in the columns. The columns include the mean for the department as well as the standard deviation. In the preferred embodiment, each participant is given an institutional code. The purpose of the codes is to prevent a non-participant from gleaning participant-specific data from a report. Each participant receives the code key that identifies the participants.

Additional exemplary charts useful in carrying out the invention are attached in appendix A.

In order to gather and share all of the information as described above, at least portions of the invention are intended to be implemented on or over a network such as the Internet. An example of such a network is described in Figure 20.

Referring to Figure 20, a block diagram that illustrates a computer system 1100 upon which an embodiment of the invention may be implemented. Computer system 1100 includes a bus 1102 or other communication mechanism for communicating information, and a processor 1104 coupled with bus 1102 for processing information. Computer system 1100 also includes a main memory 1106, such as a random access memory (RAM) or other dynamic storage device, coupled to bus 1102 for storing information and instructions to be executed by processor 1104. Main memory 1106 also may be used for storing temporary variables or other intermediate information during execution of instructions to be executed by processor 1104. Computer system 1100 further includes a read only memory (ROM) 108 or other static storage device coupled to bus 1102 for storing static information and instructions for processor 1104. A storage device 1110, such as a magnetic disk or optical disk, is provided and coupled to bus 1102 for storing information and instructions.

Computer system 1100 may be coupled via bus 1102 to a display 1112, such as a cathode ray tube (CRT), for displaying information to a computer user. An input device 1114, including alphanumeric and other keys, is coupled to bus 1102 for communicating information and command selections to processor 1104. Another type of user input device is cursor control 116, such as a mouse, a trackball, or cursor direction keys for communicating direction information and command selections to processor 1104 and for controlling cursor movement on display 1112. This input device typically has two degrees of freedom in two axes, a first axis (e.g., x) and a second axis (e.g., y), that allows the device to specify positions in a plane.

Computer system 1100 operates in response to processor 1104 executing one or more sequences of one or more instructions contained in main memory 1106.

Such instructions may be read into main memory 1106 from another computer-readable medium, such as storage device 1110. Execution of the sequences of instructions contained in main memory 1106 causes processor 1104 to perform the process steps described herein. In alternative embodiments, hard-wired circuitry
5 may be used in place of or in combination with software instructions to implement the invention. Thus, embodiments of the invention are not limited to any specific combination of hardware circuitry and software.

The term "computer-readable medium" as used herein refers to any medium that participates in providing instructions to processor 1104 for execution. Such a
10 medium may take many forms, including but not limited to, non-volatile media, volatile media, and transmission media. Non-volatile media includes, for example, optical or magnetic disks, such as storage device 1110. Volatile media includes dynamic memory, such as main memory 1106. Transmission media includes coaxial cables, copper wire and fiber optics, including the wires that comprise bus 102.
15 Transmission media can also take the form of acoustic or light waves, such as those generated during radio-wave and infra-red data communications.

Common forms of computer-readable media include, for example, a floppy disk, a flexible disk, hard disk, magnetic tape, or any other magnetic medium, a CD-ROM, any other optical medium, punchcards, papertape, any other physical medium
20 with patterns of holes, a RAM, a PROM, and EPROM, a FLASH-EPROM, any other memory chip or cartridge, a carrier wave as described hereinafter, or any other medium from which a computer can read.

Various forms of computer readable media may be involved in carrying one or more sequences of one or more instructions to processor 1104 for execution. For
25 example, the instructions may initially be carried on a magnetic disk of a remote

computer. The remote computer can load the instructions into its dynamic memory and send the instructions over a telephone line using a modem. A modem local to computer system 1100 can receive the data on the telephone line and use an infra-red transmitter to convert the data to an infra-red signal. An infra-red detector can receive the data carried in the infra-red signal and appropriate circuitry can place the data on bus 1102. Bus 1102 carries the data to main memory 1106, from which processor 1104 retrieves and executes the instructions. The instructions received by main memory 1106 may optionally be stored on storage device 1110 either before or after execution by processor 1104.

Computer system 1100 also includes a communication interface 1118 coupled to bus 1102. Communication interface 1118 provides a two-way data communication coupling to a network link 1120 that is connected to a local network 1122. For example, communication interface 1118 may be an integrated services digital network (ISDN) card or a modem to provide a data communication connection to a corresponding type of telephone line. As another example, communication interface 1118 may be a local area network (LAN) card to provide a data communication connection to a compatible LAN. Wireless links may also be implemented. In any such implementation, communication interface 1118 sends and receives electrical, electromagnetic or optical signals that carry digital data streams representing various types of information.

Network link 1120 typically provides data communication through one or more networks to other data devices. For example, network link 1120 may provide a connection through local network 1122 to a host computer 1124 or to data equipment operated by an Internet Service Provider (ISP) 1126. ISP 126 in turn provides data communication services through the world wide packet data

communication network now commonly referred to as the "Internet" 1128. Local network 1122 and Internet 1128, both use electrical, electromagnetic or optical signals that carry digital data streams. The signals through the various networks and the signals on network link 1120 and through communication interface 1118, which
5 carry the digital data to and from computer system 1100, are exemplary forms of carrier waves transporting the information.

Computer system 1100 can send messages and receive data, including program code, through the network(s), network link 1120 and communication interface 1118. In the Internet example, a server 1130 might transmit a requested code for an
10 application program through Internet 1128, ISP 1126, local network 1122 and communication interface 1118. The received code may be executed by processor 1104 as it is received, and/or stored in storage device 1110, or other non-volatile storage for later execution. In this manner, computer system 1100 may obtain application code in the form of a carrier wave.

15 Computer workstation and computer systems such as those illustrated can be utilized to automate the analysis and reporting depicted herein.

Although the present invention has been described and illustrated in detail, it is clearly understood that the same is by way of illustration and example only and is not to be taken by way of limitation, the spirit and scope of the present invention
20 being limited only by the terms of the appended claims and their equivalents.

APPENDIX A

Chart 200
Transactions Incremental to Cash Accounting Transactions
University Support and Purchased Services - To the SCHOOL OF MEDICINE

	From the University										Total
	1	2	3	4	5	6	7	8	9	10	
To the SOM	For Support										Total
	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	
Acquired Services	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Total
Dean's Office											
Administrative											
Emergency Medicine											
Family Medicine											
Internal Medicine											
Obstetrics/Gynecology											
Orthopedics											
Pathology											
Physical Medicine											
Physician's Office											
Physiology											
Public Health											
Residency Training											
Research											
Pediatrics:											
Allergy											
Cardiology											
Critical Care											
Endocrinology											
Gastroenterology											
General											
Hematology/Oncology											
Hepatology											
Infectious Disease											
Nephrology											
Pulmonary											
Rheumatology											
Other											
Total Pediatrics											
Surgery:											
Cardiovascular/Thoracic											
Colon and Rectal											
Genitourinary											
Hematology											
Neuro											
Orthopedic											
Otolaryngology											
Plastic											
Sports Medicine											
Transplant											
Urology											
Other											
Total Surgery											
Medicine:											
Allergy/Immunology											
Cardiology/Intensive Care											
Critical Care											
Endocrinology											
Gastroenterology											
General and Internal											
Geriatrics/Gerontology											
Hematology/Oncology											
Infectious Disease											
Physiology											
Pulmonary											
Rheumatology											
Neurology											
Other											
Total Medicine											
Other Clinical											
Total Clinical											
Bank Service											
Other Non Clinical											
Total											

Chart 20E

[illegible]

Chart 20F

Transactions Incremental to Cash Accounting Transactions
University Support and Purchased Services - To the HOSPITAL

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	From the University													
	To the Hospital													
	For Support													
	Equity Transfer			Investment Programs			Incentive Arrangements			Purchased Services			Loans	
	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Total	Total
Teaching/CME														
Patent Care														
Total														

Chart 206
 Capital Accounting Transactions
 Support and Purchased Services - To the UNIVERSITY

Account Name	For Support Services										For Purchased Services										Expense Risk	
	Contributions to Operations	Contributions to Endowments	Other	Total	Revenue	Student	Auxiliary	Donor	Other	Total	Medical Director	Program	Program	Program	Other	Total	Internal Sales & Svc	Dept's Purchases	Dept's Purchases	Total	Expense Risk	Total
Academics																						
Admission																						
Alumni																						
Arts & Sciences																						
Business																						
Engineering																						
Health Sciences																						
Humanities																						
Law																						
Library																						
Physical Sciences																						
Public Affairs																						
Recreation																						
Student Services																						
University Relations																						
University Services																						
University Stores																						
University Travel																						
University Transportation																						
University Publications																						
University Printing																						
University Postage																						
University Telephones																						
University Other																						
University Total																						
Other																						
Other Total																						
Grand Total																						

Chart 2011
Cash Accounting Transactions
Support and Purchased Services - To the UNIVERSITY

[illegible]

Chart 201
Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the UNIVERSITY

To the University									
Per Support									
Faculty		Administrative		Technical		Supportive		Other	
Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other
Accruals	Total	Accruals	Total	Accruals	Total	Accruals	Total	Accruals	Total
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100
101	102	103	104	105	106	107	108	109	110
111	112	113	114	115	116	117	118	119	120
121	122	123	124	125	126	127	128	129	130
131	132	133	134	135	136	137	138	139	140
141	142	143	144	145	146	147	148	149	150
151	152	153	154	155	156	157	158	159	160
161	162	163	164	165	166	167	168	169	170
171	172	173	174	175	176	177	178	179	180
181	182	183	184	185	186	187	188	189	190
191	192	193	194	195	196	197	198	199	200
201	202	203	204	205	206	207	208	209	210
211	212	213	214	215	216	217	218	219	220
221	222	223	224	225	226	227	228	229	230
231	232	233	234	235	236	237	238	239	240
241	242	243	244	245	246	247	248	249	250
251	252	253	254	255	256	257	258	259	260
261	262	263	264	265	266	267	268	269	270
271	272	273	274	275	276	277	278	279	280
281	282	283	284	285	286	287	288	289	290
291	292	293	294	295	296	297	298	299	300
301	302	303	304	305	306	307	308	309	310
311	312	313	314	315	316	317	318	319	320
321	322	323	324	325	326	327	328	329	330
331	332	333	334	335	336	337	338	339	340
341	342	343	344	345	346	347	348	349	350
351	352	353	354	355	356	357	358	359	360
361	362	363	364	365	366	367	368	369	370
371	372	373	374	375	376	377	378	379	380
381	382	383	384	385	386	387	388	389	390
391	392	393	394	395	396	397	398	399	400
401	402	403	404	405	406	407	408	409	410
411	412	413	414	415	416	417	418	419	420
421	422	423	424	425	426	427	428	429	430
431	432	433	434	435	436	437	438	439	440
441	442	443	444	445	446	447	448	449	450
451	452	453	454	455	456	457	458	459	460
461	462	463	464	465	466	467	468	469	470
471	472	473	474	475	476	477	478	479	480
481	482	483	484	485	486	487	488	489	490
491	492	493	494	495	496	497	498	499	500
501	502	503	504	505	506	507	508	509	510
511	512	513	514	515	516	517	518	519	520
521	522	523	524	525	526	527	528	529	530
531	532	533	534	535	536	537	538	539	540
541	542	543	544	545	546	547	548	549	550
551	552	553	554	555	556	557	558	559	560
561	562	563	564	565	566	567	568	569	570
571	572	573	574	575	576	577	578	579	580
581	582	583	584	585	586	587	588	589	590
591	592	593	594	595	596	597	598	599	600
601	602	603	604	605	606	607	608	609	610
611	612	613	614	615	616	617	618	619	620
621	622	623	624	625	626	627	628	629	630
631	632	633	634	635	636	637	638	639	640
641	642	643	644	645	646	647	648	649	650
651	652	653	654	655	656	657	658	659	660
661	662	663	664	665	666	667	668	669	670
671	672	673	674	675	676	677	678	679	680
681	682	683	684	685	686	687	688	689	690
691	692	693	694	695	696	697	698	699	700
701	702	703	704	705	706	707	708	709	710
711	712	713	714	715	716	717	718	719	720
721	722	723	724	725	726	727	728	729	730
731	732	733	734	735	736	737	738	739	740
741	742	743	744	745	746	747	748	749	750
751	752	753	754	755	756	757	758	759	760
761	762	763	764	765	766	767	768	769	770
771	772	773	774	775	776	777	778	779	780
781	782	783	784	785	786	787	788	789	790
791	792	793	794	795	796	797	798	799	800
801	802	803	804	805	806	807	808	809	810
811	812	813	814	815	816	817	818	819	820
821	822	823	824	825	826	827	828	829	830
831	832	833	834	835	836	837	838	839	840
841	842	843	844	845	846	847	848	849	850
851	852	853	854	855	856	857	858	859	860
861	862	863	864	865	866	867	868	869	870
871	872	873	874	875	876	877	878	879	880
881	882	883	884	885	886	887	888	889	890
891	892	893	894	895	896	897	898	899	900
901	902	903	904	905	906	907	908	909	910
911	912	913	914	915	916	917	918	919	920
921	922	923	924	925	926	927	928	929	930
931	932	933	934	935	936	937	938	939	940
941	942	943	944	945	946	947	948	949	950
951	952	953	954	955	956	957	958	959	960
961	962	963	964	965	966	967	968	969	970
971	972	973	974	975	976	977	978	979	980
981	982	983	984	985	986	987	988	989	990
991	992	993	994	995	996	997	998	999	1000
1001	1002	1003	1004	1005	1006	1007	1008	1009	1010
1011	1012	1013	1014	1015	1016	1017	1018	1019	1020
1021	1022	1023	1024	1025	1026	1027	1028	1029	1030
1031	1032	1033	1034	1035	1036	1037	1038	1039	1040
1041	1042	1043	1044	1045	1046	1047	1048	1049	1050
1051	1052	1053	1054	1055	1056	1057	1058	1059	1060
1061	1062	1063	1064	1065	1066	1067	1068	1069	1070
1071	1072	1073	1074	1075	1076	1077	1078	1079	1080
1081	1082	1083	1084	1085	1086	1087	1088	1089	1090
1091	1092	1093	1094	1095	1096	1097	1098	1099	1100
1101	1102	1103	1104	1105	1106	1107	1108	1109	1110
1111	1112	1113	1114	1115	1116	1117	1118	1119	1120
1121	1122	1123	1124	1125	1126	1127	1128	1129	1130
1131	1132	1133	1134	1135	1136	1137	1138	1139	1140
1141	1142	1143	1144	1145	1146	1147	1148	1149	1150
1151	1152	1153	1154	1155	1156	1157	1158	1159	1160
1161	1162	1163	1164	1165	1166	1167	1168	1169	1170
1171	1172	1173	1174	1175	1176	1177	1178	1179	1180
1181	1182	1183	1184	1185	1186	1187	1188	1189	1190
1191	1192	1193	1194	1195	1196	1197	1198	1199	1200
1201	1202	1203	1204	1205	1206	1207	1208	1209	1210
1211	1212	1213	1214	1215	1216	1217	1218	1219	1220
1221	1222	1223	1224	1225	1226	1227	1228	1229	1230
1231	1232	1233	1234	1235	1236	1237	1238	1239	1240
1241	1242	1243	1244	1245	1246	1247	1248	1249	1250
1251	1252	1253	1254	1255	1256	1257	1258	1259	1260
1261	1262	1263	1264	1265	1266	1267	1268	1269	1270
1271	1272	1273	1274	1275	1276	1277	1278	1279	1280
1281	1282	1283	1284	1285	1286	1287	1288	1289	1290
1291	1292	1293	1294	1295	1296	1297	1298	1299	1300
1301	1302	1303	1304	1305	1306	1307	1308	1309	1310
1311	1312	1313	1314	1315	1316	1317	1318	1319	1320
1321	1322	1323	1324	1325	1326	1327	1328	1329	1330
1331	1332	1333	1334	1335	1336	1337	1338	1339	1340
1341	1342	1343	1344	1345	1346	1347	1348	1349	1350
1351	1352	1353	1354	1355	1356	1357	1358	1359	1360
1361	1362	1363	1364	1365	1366	1367	1368	1369	1370
1371	1372	1373	1374	1375	1376	1377	1378	1379	1380
1381	1382	1383	1384	1385	1386	1387	1388	1389	1390
1391	1392	1393	1394	1395	1396	1397	1398	1399	1400
1401	1402	1403	1404	1405	1406	1407	1408	1409	1410
1411									

Chart 20J
Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the UNIVERSITY

[illegible]

Chart 21A
Cash Accounting Transactions
VPMU/Health System Corporate Support and Purchased Services - To the SCHOOL OF MEDICINE

[illegible]

Chart 21B

Cash Accounting Transactions

UPIA/Health System Corporate Support and Purchased Services - To the FACULTY PRACTICE PLAN

1-100 Continuation		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete		From the 1-100 with Section Complete	
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Chart 21D
Transactions Incremental to Cash Accounting Transactions
VPIH/Health System Corporate Support and Purchased Services - To the SCHOOL OF MEDICINE

	From the VPIH/Health System Corporate													
	Per Support							Per Support						
	Incremental	Other	Total	Incremental	Other	Total	Incremental	Incremental	Other	Total	Incremental	Other	Total	Total
Incremental	Accruals			Accruals			Accruals	Accruals			Accruals			
Admission/Other														
Administrative														
Emergency Medicine														
Family Medicine														
Neurology														
OB/GYN														
Optimizing														
Physical Therapy														
Physical Medicine														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Building														
Pediatric:														
Allergy														
Cardiology														
Cardiothoracic														
Endocrinology														
Gastroenterology														
General														
Immunology/Chemistry														
Neurology														
Nephrology														
Pharmacology														
Other														
Total Pediatrics														
Surgery:														
Cardiovascular/Thoracic														
Colon and Rectal														
General														
Neurology														
Orthopedic														
Otolaryngology														
Plastic														
Spinal Medicine														
Transplant														
Urology														
Other														
Total Surgery														
Medicine:														
Adipose/Neurology														
Cerebral/Neurology														
Critical Care														
Endocrinology/Neurology														
General and Internal														
Geriatrics/Neurology														
Hematology/Oncology														
Infectious Disease														
Neurology														
Other/Neurology														
Pharmacology														
Other														
Total Medicine														
Other Clinical														
Total Clinical														
Back Support														
Other Non Clinical														
Total														

Cham 21E

Transactions Incremental to Cash Accounting Transactions

VPIIA/Health System Corporate Support and Purchased Services - To the FACULTY PRACTICE PLAN

From the APRN/Health System Corporate																	
In the Patient Plan		Equity Transfer		Incremental Accruals in Program		Incremental Accruals		Total Support		Incremental Accruals		Total		Paralel Services		Total	
Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Surgery:																	
Cardiovascular/Thoracic																	
Colon and Rectal																	
General																	
Hernia																	
Neuro																	
Orthopedic																	
Otolaryngology																	
Plastic																	
Sports Medicine																	
Transplant																	
Urology																	
Other																	
Total Surgery																	
Medicine:																	
Allergy/Immunology																	
Cardiology/Coronary Disease																	
Endocrinology																	
Gastroenterology																	
Geriatrics																	
Hematology/Oncology																	
Infectious Disease																	
Nephrology																	
Neurology																	
Obstetrics/Gynecology																	
Pediatrics																	
Pulmonary																	
Rheumatology																	
Other																	
Total Medicine																	
Other Clinical																	
Total Clinical																	
Other Sciences																	
Other Non Clinical																	
Total																	

Chart 21F
Transactions Incremental to Cash Accounting Transactions
VPFA/Health System Corporate Support and Purchased Services - To the HOSPITAL

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	From the VPFA/Health System Corporate													
	For Support													
	Equity Transfer		Investment in Programs		Incentive Arrangements		Purchased Services		Loans					
	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Total
To the Hospital														
Teaching/CME														
Patient Care														
Total														

Chart 21C
 Cash Accounting Transactions
 Support and Purchased Services - To the VPIA/Health System Corporate

Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health 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Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support			Family Health Support		
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Chart 21K
Cash Accounting Transactions
Support and Purchased Services - To the VELA HEALTH SYSTEM CORPORATE

[illegible]

**Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the VPH/HEALTH SYSTEM CORPORATE**

[illegible]

01/01/01

**Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To SUBSIDIARIES**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	To Subsidiaries													
	For Support													
	Equity Transfer				Investment in Programs				Incentive Arrangements				Purchased Services	
	Incremental	Other	Total		Incremental	Other	Total		Incremental	Other	Total		Incremental	Total
From	Accruals				Accruals				Accruals				Accruals	
School of Medicine:														
To:														
Subsidiary 1														
Subsidiary 2														
Subsidiary 3														
Subsidiary 4														
Subsidiary 5														
Subsidiary 6														
Subsidiary 7														
Subsidiary 8														
Subsidiary 9														
Subsidiary 10														
Total														
Hospital:														
To:														
Subsidiary 1														
Subsidiary 2														
Subsidiary 3														
Subsidiary 4														
Subsidiary 5														
Subsidiary 6														
Subsidiary 7														
Subsidiary 8														
Subsidiary 9														
Subsidiary 10														
Total														
Faculty Practice Plan:														
To:														
Subsidiary 1														
Subsidiary 2														
Subsidiary 3														
Subsidiary 4														
Subsidiary 5														
Subsidiary 6														
Subsidiary 7														
Subsidiary 8														
Subsidiary 9														
Subsidiary 10														
Total														
VPIM/Health System Component:														
To:														
Subsidiary 1														
Subsidiary 2														
Subsidiary 3														
Subsidiary 4														
Subsidiary 5														
Subsidiary 6														
Subsidiary 7														
Subsidiary 8														
Subsidiary 9														
Subsidiary 10														
Total														

Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - From SUBSIDIARIES

To the School of Medicine, Faculty Practice Plan, Hospital and VPIU/Health System Corporate											
	1	2	3	4	5	6	7	8	9	10	11
From	For Support										Total
	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Support	Total
School of Medicine:											
Subsidiary 1											
Subsidiary 2											
Subsidiary 3											
Subsidiary 4											
Subsidiary 5											
Subsidiary 6											
Subsidiary 7											
Subsidiary 8											
Subsidiary 9											
Subsidiary 10											
Total											
Hospital:											
Subsidiary 1											
Subsidiary 2											
Subsidiary 3											
Subsidiary 4											
Subsidiary 5											
Subsidiary 6											
Subsidiary 7											
Subsidiary 8											
Subsidiary 9											
Subsidiary 10											
Total											
Faculty Practice Plan:											
Subsidiary 1											
Subsidiary 2											
Subsidiary 3											
Subsidiary 4											
Subsidiary 5											
Subsidiary 6											
Subsidiary 7											
Subsidiary 8											
Subsidiary 9											
Subsidiary 10											
Total											
VPIU/Health System Corporate:											
Subsidiary 1											
Subsidiary 2											
Subsidiary 3											
Subsidiary 4											
Subsidiary 5											
Subsidiary 6											
Subsidiary 7											
Subsidiary 8											
Subsidiary 9											
Subsidiary 10											
Total											

Chart 1C

School of Medicine

Service and Other Grants - Direct Expense Reimbursement

	Service and Other - Direct Expense Reimb.			CHECK AREA	Ice and Other
	Federal		Nonfederal	TOTAL	TOTAL
	NIH	Other Federal	Total Nonfederal	CHART 6C	Net
Anesthesiology					
Dermatology					
Emergency Medicine					
Family Medicine					
Neurology					
OB/GYN					
Ophthalmology					
Oral Surgery					
Pathology					
Physical Medicine					
Preventive Medicine					
Psychiatry					
Radiation Oncology					
Radiology					
Pediatrics:					
Allergy					
Cardiology					
Critical Care					
Endocrinology					
Gastroenterology					
General Peds					
Hematology/Oncology					
Neonatology					
Nephrology					
Pulmonary					
Rheumatology					
Other					
Total Pediatrics					
Surgery:					
Cardiovascular/Thoracic					
Colon and Rectal					
General Surg					
Hand					
Neuro					
Orthopedic					
Otorhinolaryngology					
Plastic					
Sports Medicine					
Transplant					
Urology					
Surgical Oncology					
Total Surgery					
Medicine:					
Allergy/Immunology					
Cardiology/Cardiovascular Disease					
Critical Care					
Endocrinology/Metabolism					
Gastroenterology					
General and Internal					
Geriatrics/Gerontology					
Hematology/Oncology					
Infectious Disease					
Nephrology					
Occup./Envr. Medicine					
Pulmonary Disease					
Rheumatology					
Other					
Total Medicine					
Other Clinical					
Total Clinical					
Basic Science					
Specialized Cancer Center					
Admin					
Other Non Clinical					
Other Non Clinical					
Total					
Source Documents:					
Included in Departmental IFS (Y/N)					
Source Documents:					

Chart 1A
School of Medicine
Externally Funded Research - Direct Expense Reimbursement

	Externally Funded Research - Direct Expense Reimb.			CHART 6 AREA - External Research		
	1	2	3	4	5	6
	Federal		Nonfederal	TOTAL	TOTAL	Net
	NIH	Other Federal	Total Nonfederal		CHART 6	
Anesthesiology				0	0	0
Dermatology				0	0	0
Emergency Medicine				0	0	0
Family Medicine				0	0	0
Neurology				0	0	0
OB/GYN				0	0	0
Ophthalmology				0	0	0
Oral Surgery				0	0	0
Pathology				0	0	0
Physical Medicine				0	0	0
Preventive Medicine				0	0	0
Psychiatry				0	0	0
Radiation Oncology				0	0	0
Radiology				0	0	0
Pediatrics:						
Allergy				0	0	0
Cardiology				0	0	0
Critical Care				0	0	0
Endocrinology				0	0	0
Gastroenterology				0	0	0
General Peds				0	0	0
Hematology/Oncology				0	0	0
Neonatology				0	0	0
Nephrology				0	0	0
Pulmonary				0	0	0
Rheumatology				0	0	0
Other				0	0	0
Total Pediatrics	0	0	0	0	0	0
Surgery:						
Cardiovascular/Thoracic				0	0	0
Colon and Rectal				0	0	0
General Surg				0	0	0
Hand				0	0	0
Neuro				0	0	0
Orthopedic				0	0	0
Otorhinolaryngology				0	0	0
Plastic				0	0	0
Sports Medicine				0	0	0
Transplant				0	0	0
Urology				0	0	0
Other				0	0	0
Total Surgery	0	0	0	0	0	0
Medicine:						
Allergy/Immunology				0	0	0
Cardiology/Cardiovascular Disease				0	0	0
Critical Care				0	0	0
Endocrinology/Metabolism				0	0	0
Gastroenterology				0	0	0
General and Internal				0	0	0
Geriatrics/Gerontology				0	0	0
Hematology/Oncology				0	0	0
Infectious Disease				0	0	0
Nephrology				0	0	0
Occup./Envr. Medicine				0	0	0
Pulmonary Disease				0	0	0
Rheumatology				0	0	0
Other				0	0	0
Total Medicine	0	0	0	0	0	0
Other Clinical				0	0	0
Total Clinical	0	0	0	0	0	0
Basic Science				0	0	0
Other Non Clinical				0	0	0
Total	0	0	0	0	0	0
Source Documents:						
Included in Departmental IFS (Y/N)						
Source Document:						

Chart 1B
School of Medicine
Teaching and Training Grant - Direct Expense Reimbursement

CHECK AREA - Teaching and Training

	1	2	3	4	5	6
	Teaching and Training - Direct Expense Reimb.					
	Federal		Nonfederal	TOTAL	TOTAL	Net
	NIH	Other Federal	Total Nonfederal		CHART 6B	
Anesthesiology				-	-	-
Dermatology				-	-	-
Emergency Medicine				-	-	-
Family Medicine				-	-	-
Neurology				-	-	-
OB/GYN				-	-	-
Ophthalmology				-	-	-
Oral Surgery				-	-	-
Pathology				-	-	-
Physical Medicine				-	-	-
Preventive Medicine				-	-	-
Psychiatry				-	-	-
Radiation Oncology				-	-	-
Radiology				-	-	-
Pediatrics:				-	-	-
Allergy				-	-	-
Cardiology				-	-	-
Critical Care				-	-	-
Endocrinology				-	-	-
Gastroenterology				-	-	-
General Peds				-	-	-
Hematology/Oncology				-	-	-
Neonatology				-	-	-
Nephrology				-	-	-
Pulmonary				-	-	-
Rheumatology				-	-	-
Other				-	-	-
Total Pediatrics	-	-	-	-	-	-
Surgery:				-	-	-
Cardiovascular/Thoracic				-	-	-
Colon and Rectal				-	-	-
General Surg				-	-	-
Hand				-	-	-
Neuro				-	-	-
Orthopedic				-	-	-
Otorhinolaryngology				-	-	-
Plastic				-	-	-
Sports Medicine				-	-	-
Transplant				-	-	-
Urology				-	-	-
Surgical Oncology				-	-	-
Total Surgery	-	-	-	-	-	-
Medicine:				-	-	-
Allergy/Immunology				-	-	-
Cardiology/Cardiovascular Disease				-	-	-
Critical Care				-	-	-
Endocrinology/Metabolism				-	-	-
Gastroenterology				-	-	-
General and Internal				-	-	-
Geriatrics/Gerontology				-	-	-
Hematology/Oncology				-	-	-
Infectious Disease				-	-	-
Nephrology				-	-	-
Occup./Envr. Medicine				-	-	-
Pulmonary Disease				-	-	-
Rheumatology				-	-	-
Other				-	-	-
Total Medicine	-	-	-	-	-	-
Other Clinical				-	-	-
Total Clinical	-	-	-	-	-	-
Basic Science				-	-	-
Specialized Cancer Center				-	-	-
Admin				-	-	-
Other Non Clinical				-	-	-
Other Non Clinical				-	-	-
Total	-	-	-	-	-	-
Source Documents:						
Included in Departmental IFS (Y/N)						
Source Document:						

Chart 9 Hospital Graduate Medical Education

	1	2	3	4
	Received From Payors		Received From Other Institutions	
Sources of Funds for Graduate Education	Medicare	Other:	\$ Received for Teaching Noninstitutional Based Residents	\$ Paid for Teaching Noninstitutional Based Residents
Graduate Medical Education'				
Indirect Medical Education'				
Total GME/IME				
Other Reimbursement for GME Teaching Grants/Scholarships				
Other				
Total All Sources	0	0	0	0
Source Documents: Included in Departmental IFS (Y/N)				
Source Document:				

Indicate payors included in "Other" that provide GME reimbursement calculated in addition to overall rates:

Medicaid	Y	N
BC/BS	Y	N
Other	Y	N
Other	Y	N

Indicate additional payors that include GME in overall payment rates:

Medicaid	Y	N
BC/BS	Y	N
Other	Y	N
Other	Y	N

Chart 10
Hospital
Resident/Fellows Expense

	Resident Expense							Fellow Expense						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Hospital	Facility	School of Medicine	Other	Total	FTE Residents on Payroll	Medicare FTEs	Hospital	Facility	School of Medicine	Other	Total	FTE Residents on Payroll	Medicare FTEs
Donor's Office														
Anesthesiology														
Dermatology														
Emergency Medicine														
Family Medicine														
Geriatrics														
OB/GYN														
Ophthalmology														
Otolaryngology														
Pathology														
Physical Medicine														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Radiology														
Pediatrics:														
Allergy														
Cardiology														
Critical Care														
Endocrinology														
Gastroenterology														
General														
Hematology/Oncology														
Infectious Disease														
Neurology														
Nephrology														
Pulmonary														
Rheumatology														
Other														
Total Pediatrics														
Surgery:														
Cardiothoracic/Thoracic														
Colon and Rectal														
General														
Head and Neck														
Neurosurgery														
Orthopedic														
Otolaryngology														
Plastic														
Sports Medicine														
Transplant														
Urology														
Other														
Total Surgery														
Medicine:														
Alcohol/Toxicology														
Cardiology/Coronary Care														
Critical Care														
Endocrinology/Metabolism														
Gastroenterology														
General and Internal														
Hematology/Oncology														
Infectious Disease														
Internal Medicine														
Nephrology														
Outpatient Medicine														
Pulmonary Disease														
Rheumatology														
Other														
Total Medicine														
Other Clinical														
Total Clinical														
Bedside Nurse														
Other Non-Clinical														
Total														

Chart 8
School of Medicine and Faculty Practice Plan
Statistics

	1	2	3	4	5	6	7	8	9	10	11	12
	Number of Principal Investigators	Total Research Grants Applied For (\$)	Total Research Grants Awards (\$)	Total Research Grants Applied For (#)	Total Research Grants Awards (#)	SCM Not Square Feet	SCM Non Faculty FTEs	IPP Not Square Feet	IPP Non Faculty FTEs	Credit Hours/ Teaching Floor	Student Headcount MD PhD Pre-MD Pre-PhD	
Dean's Office												
Anesthesiology												
Biostatistics												
Cardiology												
Cellular and Tissue												
Endocrinology												
Genetics												
OB/GYN												
Ophthalmology												
Orthopedics												
Pathology												
Physical Medicine												
Preventive Medicine												
Psychiatry												
Radiation Oncology												
Endocrinology												
Physicians:												
Albany												
Cardiology												
Critical Care												
Endocrinology												
Genitourinary												
General												
Hematology/Oncology												
Hepatology												
Infectious Disease												
Neurology												
Obstetrics												
Other												
Total Physicians												
Surgery:												
Cardiovascular/Thoracic												
Colon and Rectal												
General												
Head												
Neuro												
Orthopedic												
Otolaryngology												
Obstetrics/Gynecology												
Plastic												
Preventive Medicine												
Transplant												
Urology												
Other												
Total Surgery												
Medical:												
Adipose Tissue/Oncology												
Cardiology/Critical Care/Intensive Care												
Endocrinology/Metabolism												
Genitourinary												
General and Internal												
Critical Care/Crossing												
Hematology/Oncology												
Infectious Disease												
Neurology												
Obstetrics/Gynecology												
Pharmacology												
Physiology												
Preventive Medicine												
Other												
Total Medicine												
Other Clinical												
Total Clinical												
Basic Sciences												
Other Non Clinical												
Total												
Faculty Development:												
As held in Department (US Y/M)												
Source of Information												

*The number of faculty members (FTEs) in 1997

**Chart 9
Hospital
Graduate Medical Education**

	1	2	3	4
	Received From Payors		Received From Other Institutions	
Sources of Funds for Graduate Education				
Graduate Medical Education'	Medicare	Other:	\$ Received for Teaching Noninstitutional Based Residents	\$ Paid for Teaching Noninstitutional Based Residents
Indirect Medical Education'				
Total GME/IME				
Other Reimbursement for GME Teaching Grants/Scholarships				
Other				
Total All Sources	0	0	0	0
Source Documents:				
Included in Departmental IFS (Y/N)				
Source Document:				

Indicate payors included in "Other" that provide GME reimbursement calculated in addition to overall rates:

Medicaid	Y	Y	N
BC/BS	Y	Y	N
Other	Y	Y	N
Other	Y	Y	N

Indicate additional payors that include GME in overall payment rates:

Medicaid	Y	Y	N
BC/BS	Y	Y	N
Other	Y	Y	N
Other	Y	Y	N

Chart 10
Hospital
Resident/Fellows Expense

	Resident Expense										Fellows Expense										
	Compensation					Compensation					Compensation					Compensation					
	Hospital	Facility Practice Plan	School of Medicine	Other Direct Paid	Total	FTE Residents on Payroll	Medicare FTEs	Hospital	Facility Practice Plan	School of Medicine	Other Direct Paid	Total	FTE Residents on Payroll	Medicare FTEs	Hospital	Facility Practice Plan	School of Medicine	Other Direct Paid	Total	FTE Residents on Payroll	Medicare FTEs
Don't Other																					
Anesthesiology																					
Emergency Medicine																					
Family Medicine																					
Internal Medicine																					
OB/GYN																					
Ophthalmology																					
Oral Surgery																					
Pathology																					
Physician Medicine																					
Preventive Medicine																					
Psychiatry																					
Radiation Oncology																					
Residency																					
Pediatrics:																					
Allergy																					
Cardiology																					
Critical Care																					
Endocrinology																					
Gastroenterology																					
General																					
Geriatrics/Longterm																					
Hematology/Oncology																					
Infectious Disease																					
Neurology																					
Nephrology																					
Other																					
Total Pediatrics																					
Surgeons:																					
Cardiovascular/Thoracic																					
Colon and Rectal																					
General																					
Head																					
Heart																					
Orthopedics																					
Plastic/Reconstructive																					
Podiatry																					
Sports Medicine																					
Transplant																					
Urology																					
Other																					
Total Surgery																					
Medicine:																					
Cardiovascular																					
Endocrinology																					
Geriatrics/Longterm																					
General																					
Internal Medicine																					
Neurology																					
Oncology																					
Other																					
Total Medicine																					
Other Clinicians																					
Total Clinicians																					
Other Expenses																					
Other Total Clinicians																					
Total																					

Source Documents:

In: [Add an Instrument \(IS\) \(1/14\)](#)

From: [The user](#)

From: [TCRAT.com Copyright 1997](#)

**Chart 11
Hospital
Net Revenue**

	1	2	3	4	5	6	7	8	9
	Net Revenue						Reductions/Leaves (in total) by:		
	Medicare	Medicaid	Commercial	Managed Care	Other	Total	University	VPBA/Health System Corporate	SOM
Inpatient									
Outpatient - Clinic									
Faculty Clinic									
Resident Clinic									
Outpatient - Other									
Total Outpatient									
Total Patient Care Revenue									
Other Revenue									
Interest/Endowment Income									
Federal/State/Local Appropriations									
Gifts/Contributions									
Other									
Net Internal Transfers									
Total Sources of Funds									
Source Documents:									
Included in Departmental IFS (Y/N)									
Source Document:									
Utilization Statistics									
Discharges									
Inpatient Days									
Outpatient Clinic Visits									
Source Documents:									
Included in Departmental IFS (Y/N)									
Source Document:									
Balance Sheet Statistics									
Prior Year:									
Days in A/R									
Days in A/P									
Current Year:									
Days in A/R									
Days in A/P									

Chart 1D - OPTIONAL CHART

School of Medicine

Internally Funded Research - Direct Expense Reimbursement

CHECK AREA - Internal Research

	1	2	3	4	5	6	7	8	
	Int. Funded Research - Direct Expense Reimb.					Total	Chart 6D	Chart 2D	Net
	Provided By:								
	University	VPHA	SOM	FPP	Hospital				
Anesthesiology									
Dermatology									
Emergency Medicine									
Family Medicine									
Neurology									
OBGYN									
Ophthalmology									
Oral Surgery									
Pathology									
Physical Medicine									
Preventive Medicine									
Psychiatry									
Radiation Oncology									
Radiology									
Pediatrics:									
Allergy									
Cardiology									
Critical Care									
Endocrinology									
Gastroenterology									
General Peds									
Hematology/Oncology									
Neonatology									
Nephrology									
Pulmonary									
Rheumatology									
Other									
Total Pediatrics									
Surgery:									
Cardiovascular/Thoracic									
Colon and Rectal									
General Surg									
Hand									
Neuro									
Orthopedic									
Otorhinolaryngology									
Plastic									
Sports Medicine									
Transplant									
Urology									
Surgical Oncology									
Total Surgery									
Medicine:									
Allergy/Immunology									
Cardiology/Cardiovascular Disease									
Critical Care									
Endocrinology/Metabolism									
Gastroenterology									
General and Internal									
Geriatrics/Gerontology									
Hematology/Oncology									
Infectious Disease									
Nephrology									
Occup./Envr. Medicine									
Pulmonary Disease									
Rheumatology									
Other									
Total Medicine									
Other Clinical									
Total Clinical									
Basic Science									
Specialized Cancer Center									
Admin									
Other Non Clinical									
Other Non Clinical									
Total									
Source Documents:									
Included in Departmental IFS (Y/N)									
Source Document:									

**Chart 12
Hospital
Expenses Charged and Paid Out of Hospital Funds**

Expenses Charged and Paid Out of Hospital Funds																
Total Expenses		Paid to the University			Paid to APLVC Corporate			Paid to SOM			Paid to FPP					
		Suppl	Purch	Exp	Reimb	Total	Suppl	Purch	Exp	Reimb	Total	Suppl	Purch	Exp	Reimb	Total
1	Physician Salaries															
2	Physician Benefits															
3	Other Salaries															
4	Other Benefits															
5	Med/Surg Supplies															
6	Pharmaceuticals															
7	Other Supplies															
8	Equipment															
9	Depreciation															
10	Bad Debt															
11	Other Physician Related															
12	Indirect Resident Program Expense															
13	Other															
14	Support ¹															
15	Purchased Services - from SOM or FPP ²															
16	Total All Expenses															
Centrally Provided Services:																
17																
18	Total All Expenses															
Additional Detail																
Outpatient Clinic - (as a subset of total)																
20	Physician Salaries															
21	Physician Benefits															
22	Other Salaries															
23	Other Benefits															
24	Med/Surg Supplies															
25	Pharmaceuticals															
26	Other Supplies															
27	Equipment															
28	Depreciation															
29	Bad Debt															
30	Other Physician Related															
31	Indirect Resident Program Expense															
32	Other															
33	Support ¹															
34	Purchased Services - from SOM or FPP ²															
35	Total All Expenses															
Source Document: Included in Departmental IFS (Y/N) Source Document																

Chart 12a
Paid out of Hospital Funds - Central Services and Centrally Paid Expenses

[illegible]

Chart 2D
School of Medicine
ICR Returned/Retained Breakdown

	1	2	3	4	5	6
	ICR Returned to Originating Department					
	Total ICR Generated				ICR Returned to Dept	ICR Retained Centrally
	Research	Teaching	Public Service	Total	Total	
Anesthesiology				-		-
Dermatology				-		-
Emergency Medicine				-		-
Family Medicine				-		-
Neurology				-		-
OB/GYN				-		-
Ophthalmology				-		-
Oral Surgery				-		-
Pathology				-		-
Physical Medicine				-		-
Preventive Medicine				-		-
Psychiatry				-		-
Radiation Oncology				-		-
Radiology				-		-
Pediatrics:						
Allergy				-		-
Cardiology				-		-
Critical Care				-		-
Endocrinology				-		-
Gastroenterology				-		-
General Peds				-		-
Hematology/Oncology				-		-
Neonatology				-		-
Nephrology				-		-
Pulmonary				-		-
Rheumatology				-		-
Other				-		-
Total Pediatrics	-	-	-	-	-	-
Surgery:						
Cardiovascular/Thoracic				-		-
Colon and Rectal				-		-
General Surg				-		-
Head				-		-
Neuro				-		-
Orthopedic				-		-
Otorhinolaryngology				-		-
Plastic				-		-
Sports Medicine				-		-
Transplant				-		-
Urology				-		-
Surgical Oncology				-		-
Total Surgery	-	-	-	-	-	-
Medicine:						
Allergy/Immunology				-		-
Cardiology/Cardiovascular Disease				-		-
Critical Care				-		-
Endocrinology/Metabolism				-		-
Gastroenterology				-		-
General and Internal				-		-
Geriatrics/Gerontology				-		-
Hematology/Oncology				-		-
Infectious Disease				-		-
Nephrology				-		-
Occup./Envr. Medicine				-		-
Pulmonary Disease				-		-
Rheumatology				-		-
Other				-		-
Total Medicine	-	-	-	-	-	-
Other Clinical				-		-
Total Clinical	-	-	-	-	-	-
Basic Science						
Specialized Cancer Center				-		-
Admin				-		-
Other Non Clinical				-		-
Other Non Clinical				-		-
Total	-	-	-	-	-	-

School of Medicine
Externally Funded Research Expenses Paid at Department[illegible]

Chart 19B
Cash Accounting Transactions
Internal Support and Purchased Services - To the SCHOOL OF MEDICINE

[illegible]

Chart 12 Hospital Expenses Charged and Paid Out of Hospital Funds

[illegible]

Chart 19D
Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN

[illegible]

Chart 19F
Cash Accounting Transactions
Internal Support and Purchased Services - To the HOSPITAL

[illegible]

Chart 19G
Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the SCHOOL OF MEDICINE

From the Family Practice Plan												
Support for Support												
Equity Transfer			Investment in Programs			Investive Arrangements			Total			
Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Total

Chart 16
Faculty Compensation

	1	2	3	4	5	6	7	8	9	10	11
	SUM										
	Teaching Grants	Paid out of Dept. Funds	Total Attributable to "Host" Dept.	Endowment/Designated Funds	Total ROM Faculty Compensation	Faculty Practice Plan	AA/Birect Pay	Birect Pay	Total Hospital	Other	Total Faculty Compensation
Administration/Other											
Dean's Office											
Academic Affairs											
Academic Planning											
Emergency Medicine											
Family Medicine											
Internal Medicine											
OB/GYN											
Ophthalmology											
Otolaryngology											
Pathology											
Physical Medicine											
Preventive Medicine											
Psychiatry											
Radiation Oncology											
Residency											
Pediatrics:											
Adolescent											
Cardiology											
Critical Care											
Endocrinology											
Gastroenterology											
General											
Hematology/Oncology											
Infectious Disease											
Neurology											
Nephrology											
Other											
Total Pediatrics											
Surgery:											
Cardiology/Thoracic											
Clinical Care											
General											
Heart											
Neurology											
Orthopedics											
Otolaryngology											
Plastic											
Sports Medicine											
Transplant											
Urology											
Other											
Total Surgery											
Medicine:											
Adolescent/Neurology											
Cardiology/Clinical Care											
Clinical Care											
Endocrinology/Neurology											
Gastroenterology											
General											
Neurology/Oncology											
Infectious Disease											
Neurology											
Other (All other Medicine)											
Neurology											
Other											
Total Medicine											
Other (Third)											
Total Clinical											
Basic Science											
Other Non-Clinical											
Total											
Secret Document											
No data is reported in 13 (1991)											
Secret Document											

Chart 191
Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN

	From the Hospital													
	For Support				Incremental Arrangements				Purchased Services				Total	
	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other
In the Practice Plan														
Administrative/Other														
Anesthesiology														
Dermatology														
Emergency Medicine														
Family Medicine														
Neurology														
OB/GYN														
Ophthalmology														
Orthopedics														
Pathology														
Physical Medicine														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Radiology														
Pediatrics														
Allergy														
Cardiology														
Critical Care														
Endocrinology														
Gastroenterology														
General														
Hematology/Oncology														
Hepatology														
Immunology														
Infectious Disease														
Nephrology														
Neurology														
Pulmonology														
Rheumatology														
Other														
Total Pediatrics														
Support														
Cardiovascular/Thoracic														
Colon and Rectal														
General														
Hemat														
Hep														
Otolaryngology														
Ophthalmology														
Plastic Surgery														
Sports Medicine														
Transplant														
Urology														
Total Support														
Medicine														
Allergy/Immunology														
Cardiology/Endocrine Disease														
Critical Care														
Endocrinology/Metabolism														
Gastroenterology														
General and Internal														
Geriatrics/Gerontology														
Hematology/Oncology														
Infectious Disease														
Nephrology														
Newly Diagnosed Diseases														
Pulmonology														
Rheumatology														
Other														
Total Medicine														
Other (Third)														
Total Third														
Bank Service														
Other: Not Third														
Total														

Char 19J

**Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN**

From the School of Medicine																	
To the Practice Plan				For Support				Incentive Arrangements				Purchased Services					
Equity Transfer		Investment in Programs		Incremental		Total		Incremental		Total		Support		Incremental		Total	
Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other
Administrative/Other																	
Academic																	
Clinical																	
Community																	
Continuing Education																	
Faculty																	
Health Services																	
Information Systems																	
Legal																	
Medical																	
Nursing																	
Pharmacy																	
Physical Therapy																	
Psychiatry																	
Public Health																	
Radiology																	
Research																	
Student Services																	
Support Services																	
Total																	
Total Practice Plan																	
Total Support																	
Total Incentive Arrangements																	
Total Purchased Services																	
Total																	

Chart 19K
Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the HOSPITAL.

To the Hospital												
From the HDA				For Support Programs				Incentive Arrangements				Purchased Services
Equity Transfer		Investment in Programs		Total		Total		Total		Total		Total
Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Incremental	Other	Total

Chart 19L
Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the HOSPITAL

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	In the Hospital													
	For Support				For Support				For Support				Purchased Services	
	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Total
Administrative/Other														
Accounting														
Business Office														
Emergency Medicine														
Family Medicine														
Health Services														
Immunology														
Oral Surgery														
Pathology														
Physical Medicine														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Radiology														
Pediatrics														
Allergy														
Cardiology														
Critical Care														
Endocrinology														
Genetics														
Hematology/Oncology														
Infectious Disease														
Internal Medicine														
Neurology														
Nephrology														
Other														
Total Pediatrics														
Surgery:														
Cardiothoracic/Thoracic														
Colon and Rectal														
General														
Head														
Neuro														
Orthopedic														
Otolaryngology														
Plastic														
Transplant														
Urology														
Other														
Total Surgery														
Medicine:														
Alb/Up/Immunology														
Cardiology/Intensive Care														
Endocrinology														
Genetics														
General and Internal														
Geriatrics														
Hematology/Oncology														
Infectious Disease														
Immunology														
Intensive Care														
Neurology														
Nephrology														
Other														
Total Medicine														
Other (Total)														
Total (Total)														
Basic Sciences														
Other Non Clinical														
Total														

Chart 20A
Cash Accounting Transactions
University Support and Purchased Services - To the SCHOOL OF MEDICINE

[illegible]

Chart 19D
Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN

[illegible]

Chart 19E
Cash Accounting Transactions
Internal Support and Purchased Services - To the HOSPITAL

To the Hospital																									
Capital Expenditures				Investment in Programs				Facility Arrangements				Patient Services				Non-Patient Services				Internal Sales & Serv.				Expense Budget	
Contributions to Operations		Other		Total		Revenue		Operating		Other		Total		Medical		Diagnostic		Other		Total		Donor's Partnership		Total	
Donor's Contribution																									
...																									
Total																									
...																									
Total																									

Char 19C

**Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the SCHOOL OF MEDICINE**

[illegible]

Chart 1911
Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the SCHOOL OF MEDICINE

In the School	From the Faculty Practice Plan											
	For Support				Investment in Programs				Interactive Arrangements			
	Incremental Accruals	Other	Total		Incremental Accruals	Other	Total		Incremental Accruals	Other	Total	
Donor's Office												
Accounting												
Administrative												
Emergency Medicine												
Family Medicine												
Genetics												
OB/GYN												
Ophthalmology												
Oral Surgery												
Pathology												
Physical Medicine												
Preventive Medicine												
Psychiatry												
Radiology												
Statistics												
Pediatrics:												
Albany												
Cardiology												
Critical Care												
Endocrinology												
Gastroenterology												
General												
Hematology/Oncology												
Infectious Disease												
Neurology												
Nephrology												
Pulmonary												
Rheumatology												
Other												
Total Pediatrics												
Surgery:												
Cardiovascular/Thoracic												
Colon and Rectal												
General												
Head												
Neurological												
Orthopedic												
Otolaryngology												
Plastic												
Spinal Medicine												
Transplant												
Urology												
Other												
Total Surgery												
Medicine:												
Albany/Ramapo												
Cardiology/Endocrinology												
Critical Care												
Endocrinology/Metabolism												
Gastroenterology												
General and Internal												
Genetics/Endocrinology												
Hematology/Oncology												
Infectious Disease												
Nephrology												
Obstetrics/Gynecology												
Pulmonary Disease												
Rheumatology												
Other												
Total Medicine												
Other Clinical												
Total Clinical												
Donor Science												
Other Non Clinical												
Total												

Chart 191

Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN

	From the Hospital											
	Equity Transfer			For Support Investment in Programs			Incentive Arrangements			Purchased Services		
	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total
Internal Practice Plan												
Administration/Other												
Advertising												
Business Development												
Emergency Medicine												
Family Medicine												
General Internal Medicine												
OB/GYN												
Ophthalmology												
Oral Surgery												
Pathology												
Physician Medicine												
Preventive Medicine												
Psychiatry												
Radiation Oncology												
Rehabilitation												
Pediatrics:												
Adolescent												
Cardiology												
Critical Care												
Endocrinology												
Gastroenterology												
General Internal Medicine												
Hematology/Oncology												
Infectious Disease												
Neurology												
Nephrology												
Pulmonary												
Rheumatology												
Other												
Total Pediatrics												
Support:												
Clinical Studies/Research												
Codes and Billing												
General												
Health												
Human Resources												
Information Systems												
Medical Records												
Pharmacy												
Physical Therapy												
Speech Therapy												
Transfusion												
Training												
Other												
Total Support												
Medical:												
Admission/Discharge												
Cardiology/Intensive Care												
Critical Care												
Endocrinology/Intensive Care												
General Internal Medicine												
General and Family												
Geriatrics/Intensive Care												
Intensive Care												
Intensive Care												
Neurology												
Other/Intensive Care												
Other/Intensive Care												
Other												
Total Medical												
Other Clinical												
Total Clinical												
Basic Science												
Other Non Clinical												
Total												

Chart 19J
Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN

From the School of Medicine															
For Support					Investment in Programs			Incentive Arrangements			Purchased Services				
Equity Transfer		Investment in Programs		Incentive Arrangements		Purchased Services		Equity Transfer		Investment in Programs		Incentive Arrangements		Purchased Services	
Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Total
To the Practice Plan															
Administrative/Other															
Accounting															
Emergency Medicine															
Family Medicine															
Neurology															
Ophthalmology															
Orthopedics															
Pathology															
Physical Medicine															
Preventive Medicine															
Psychiatry															
Radical Oncology															
Rehabilitation															
Pediatrics:															
AdmD															
Cardiology															
Critical Care															
Endocrinology															
Gastroenterology															
Hematology/Oncology															
Neurology															
Pharmacology															
Physiology															
Other															
Total Pediatrics															
Surgery:															
Cardiovascular/Thoracic															
Colon and Rectal															
General															
Head															
Neck															
Orthopedics															
Otolaryngology															
Plastic															
Sports Medicine															
Transplant															
Urology															
Other															
Total Surgery															
Medicine:															
Allergy/Immunology															
Cardiology/Endocrinology/Stroke															
Critical Care															
Endocrinology/Metabolism															
Gastroenterology															
General and Internal															
Geriatric/Longevity															
Hematology/Oncology															
Infectious Disease															
Neurology															
Occupational Medicine															
Pediatrics/Stroke															
Pharmacology															
Physiology															
Other															
Total Medicine															
Other Clinical															
Total Clinical															
Back Office															
Other Non-Clinical															
Total															

Chart 19K

**Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the HOSPITAL.**

[illegible]

Chart 19L

**Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the HOSPITAL.**

From the Private Plan															To the Hospital														
Equity Transfer			Investment in Program			Investive Arrangements			Purchased Services						Total														
Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total															
Anesthesiology																													
Emergency Medicine																													
Family Medicine																													
Geriatrics																													
Internal Medicine																													
Obstetrics/Gynecology																													
Pediatrics																													
Physical Medicine																													
Preventive Medicine																													
Psychiatry																													
Radiation Oncology																													
Radiology																													
Surgery																													
Total Physicians																													
Allied Health																													
Cardiology																													
Critical Care																													
Endocrinology																													
Gastroenterology																													
General Internal Medicine																													
Hematology/Oncology																													
Hepatology																													
Infectious Disease																													
Intensive Care																													
Laboratory																													
Neurology																													
Nephrology																													
Oncology																													
Orthopedics																													
Otolaryngology																													
Pain Management																													
Pulmonary																													
Radiation Oncology																													
Radiology																													
Surgery																													
Total Physicians																													
Allied Health																													
Cardiology																													
Critical Care																													
Endocrinology																													
Gastroenterology																													
General Internal Medicine																													
Hematology/Oncology																													
Hepatology																													
Infectious Disease																													
Intensive Care																													
Laboratory																													
Neurology																													
Nephrology																													
Oncology																													
Orthopedics																													
Otolaryngology																													
Pain Management																													
Pulmonary																													
Radiation Oncology																													
Radiology																													
Surgery																													
Total Physicians																													
Allied Health																													
Cardiology																													
Critical Care																													
Endocrinology																													
Gastroenterology																													
General Internal Medicine																													
Hematology/Oncology																													
Hepatology																													
Infectious Disease																													
Intensive Care																													
Laboratory																													
Neurology																													
Nephrology																													
Oncology																													
Orthopedics																													
Otolaryngology																													
Pain Management																													
Pulmonary																													
Radiation Oncology																													
Radiology																													
Surgery																													
Total Physicians																													
Allied Health																													
Cardiology																													
Critical Care																													
Endocrinology																													
Gastroenterology																													
General Internal Medicine																													
Hematology/Oncology																													
Hepatology																													
Infectious Disease																													
Intensive Care																													
Laboratory																													
Neurology																													
Nephrology																													
Oncology																													
Orthopedics																													
Otolaryngology																													
Pain Management																													
Pulmonary																													
Radiation Oncology																													
Radiology																													
Surgery																													
Total Physicians																													
Allied Health																													
Cardiology																													
Critical Care																													
Endocrinology																													
Gastroenterology																													
General Internal Medicine																													
Hematology/Oncology																													
Hepatology																													
Infectious Disease																													
Intensive Care																													
Laboratory																													
Neurology																													
Nephrology																													
Oncology																													
Orthopedics																													
Otolaryngology																													
Pain Management																													
Pulmonary																													
Radiation Oncology																													
Radiology																													
Surgery																													
Total Physicians																													
Allied Health																													
Cardiology																													
Critical Care																													
Endocrinology																													
Gastroenterology																													
General Internal Medicine																													
Hematology/Oncology																													
Hepatology																													
Infectious Disease																													
Intensive Care																													
Laboratory																													
Neurology																													
Nephrology																													
Oncology																													
Orthopedics																													
Otolaryngology																													
Pain Management																													
Pulmonary																													
Radiation Oncology																													
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Chart 20A
Cash Accounting Transactions
University Support and Purchased Services - To the SCHOOL OF MEDICINE

[illegible]

Chart 20C
Cash Accounting Transactions
University Support and Purchased Services - To the HOSPITAL

[illegible]

What is claimed is:

1. A method of tracking the flow of funds in an academic health center including a school of medicine, a hospital and a clinical practice plan as participants, including the steps of:

5 identifying all transactions across the participants and other entities;

identifying all sources of funds and uses of funds for a each department of a participant;

analyze the funds flow among the participants; and

generate a source of funds statement and a uses of funds statement for each

10 participant using the identified sources of funds and uses of funds.

2. The method of claim 1, wherein the funds flow further comprise support funds, payment for services and unreimbursed expenses.

15 3. The method of claim 1, further comprising generating a departmental statement for each department of a participant based on the source of funds statement and uses of funds statement for each department.

20 4. The method of claim 3, further comprising generating ratios using the departmental statements.

25 5. The method of claim 4, wherein the ratios include at least one ratio selected from the group consisting of: productivity and efficiency ratios, efficiency and investment ratios, productivity and efficiency for faculty compensation ratios, productivity for funds generated and funds invested ratios, external funds generated

per total faculty salary plus benefits ratios, contribution of external funds generated to total faculty plus benefits excluding centrally provided services ratios; contribution of external funds generated to total faculty plus benefits including centrally provided services ratios; dependency funding mix percentage ratios; and efficiency expense
5 mix percentage ratios.

6. The method of claim 4, further comprising generating a report for each participant comprising the departmental ratios.

10 7. The method of claim 4, further comprising including the step of comparing corresponding ratios for departments within a participant.

8. The method of claim 4, wherein the method further comprises a plurality of academic health centers and further comprising comparing the ratios for similar
15 departments among a plurality of similarly situated participants.

9. The method of claim 1, wherein the step of identifying all transactions across the participants and other entities, further comprises quantifying the funds flows among the participants and other entities.

20 12. The method of claim 11, wherein the step of quantifying the funds flows among the participants, further comprises identifying support and quantifying expected return for the support.

13. A system for tracking the flow of funds in an academic health center, comprising:

a school of medicine, a hospital and a clinical practice plan as participants;

a network connecting each of the participants;

5 a processor for gathering data from each of the participants and generating at least one report based on the data, wherein the data includes a list of all sources of funds and uses of funds for a each department of a participant.

14. The system of claim 13, wherein the at least one report is selected from
10 the group consisting of: custom triangle and supporting statements, standard triangle and supporting statements, customized departmental statements, standard department statements, departmental ratios by participants, ratios by department across participants, aggregate department sources and uses per FTE.

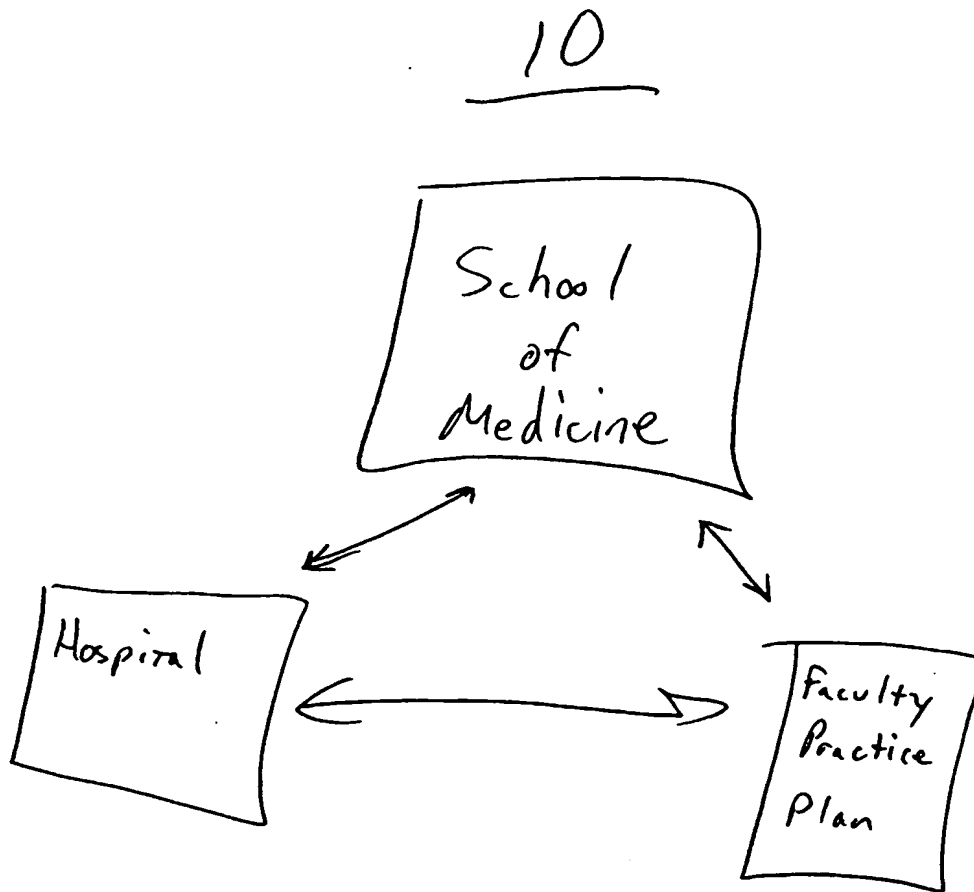


Figure 1

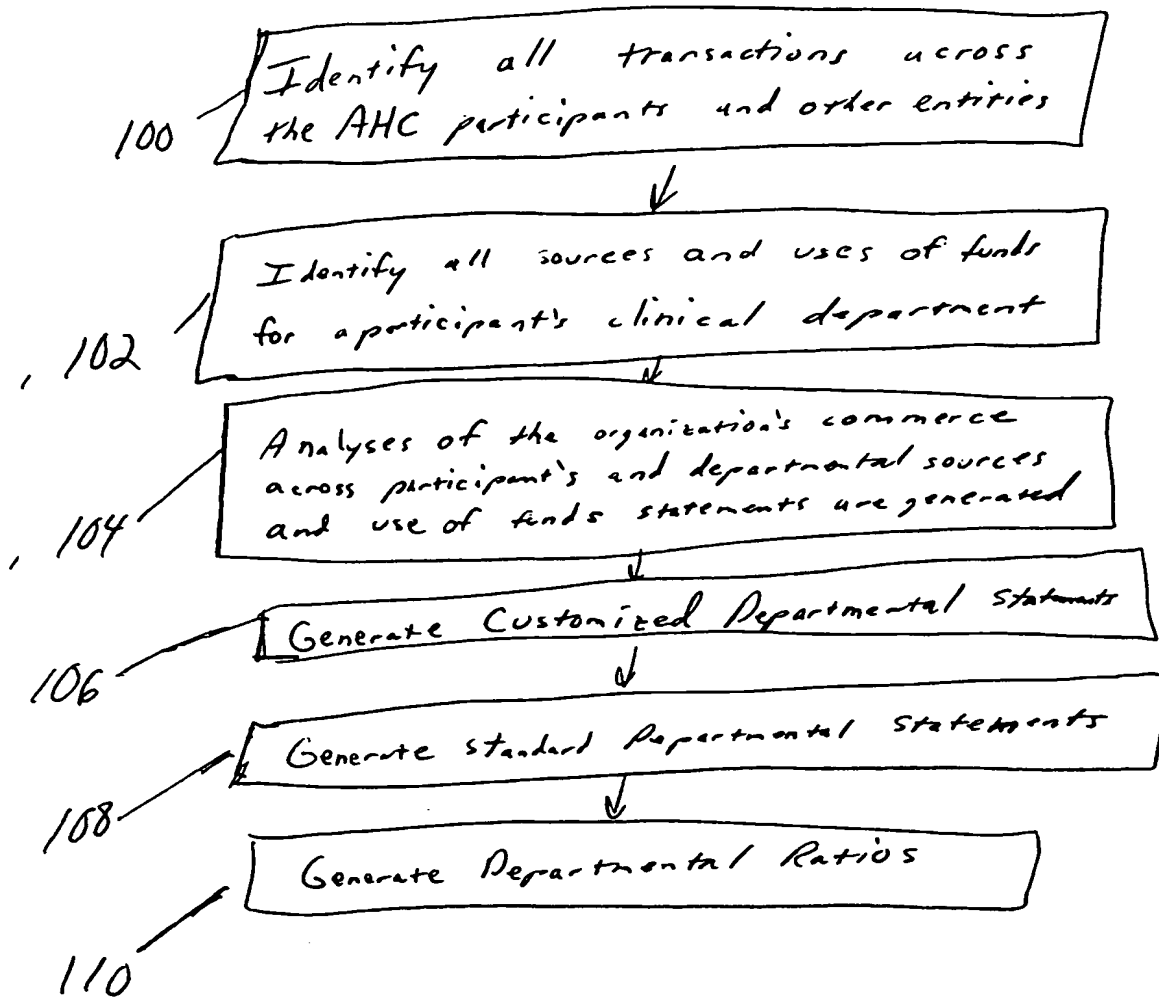


Figure 2

Figure 3A

Payment for Service

From the Hospital's perspective:

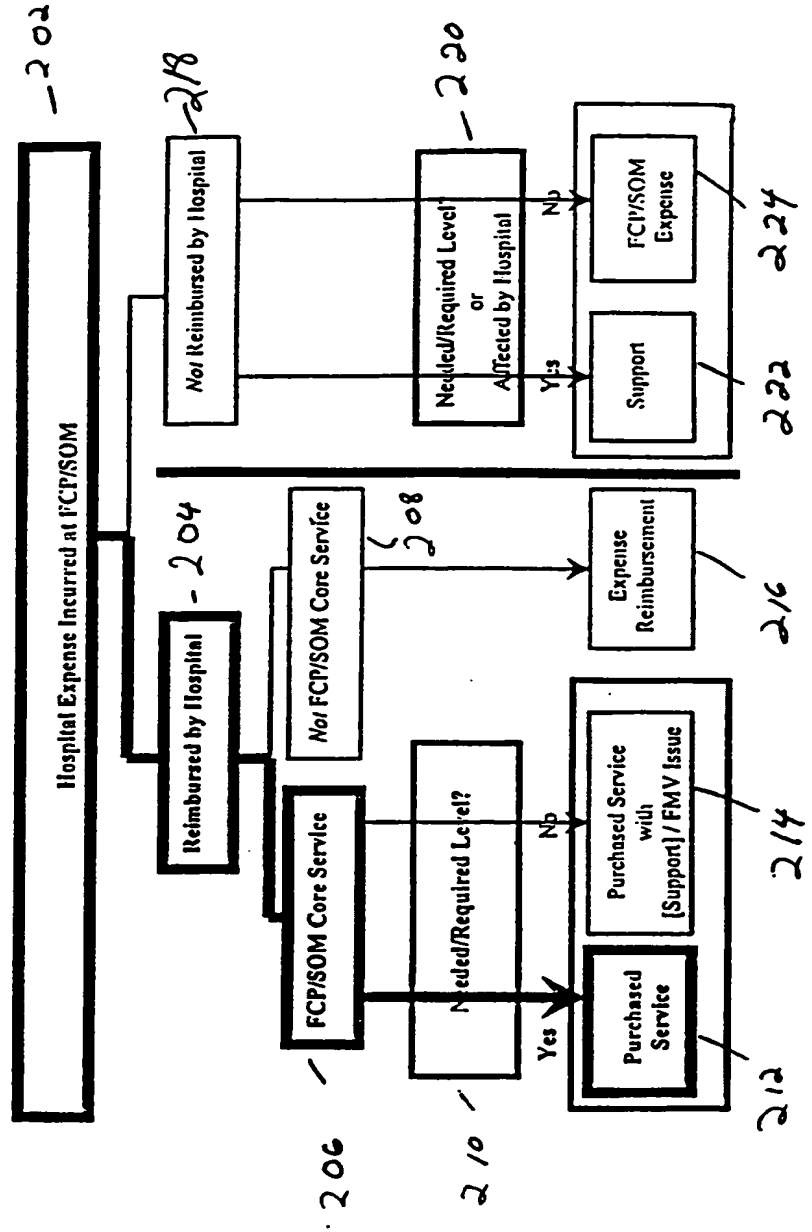


Figure 3B

Expense Reimbursement

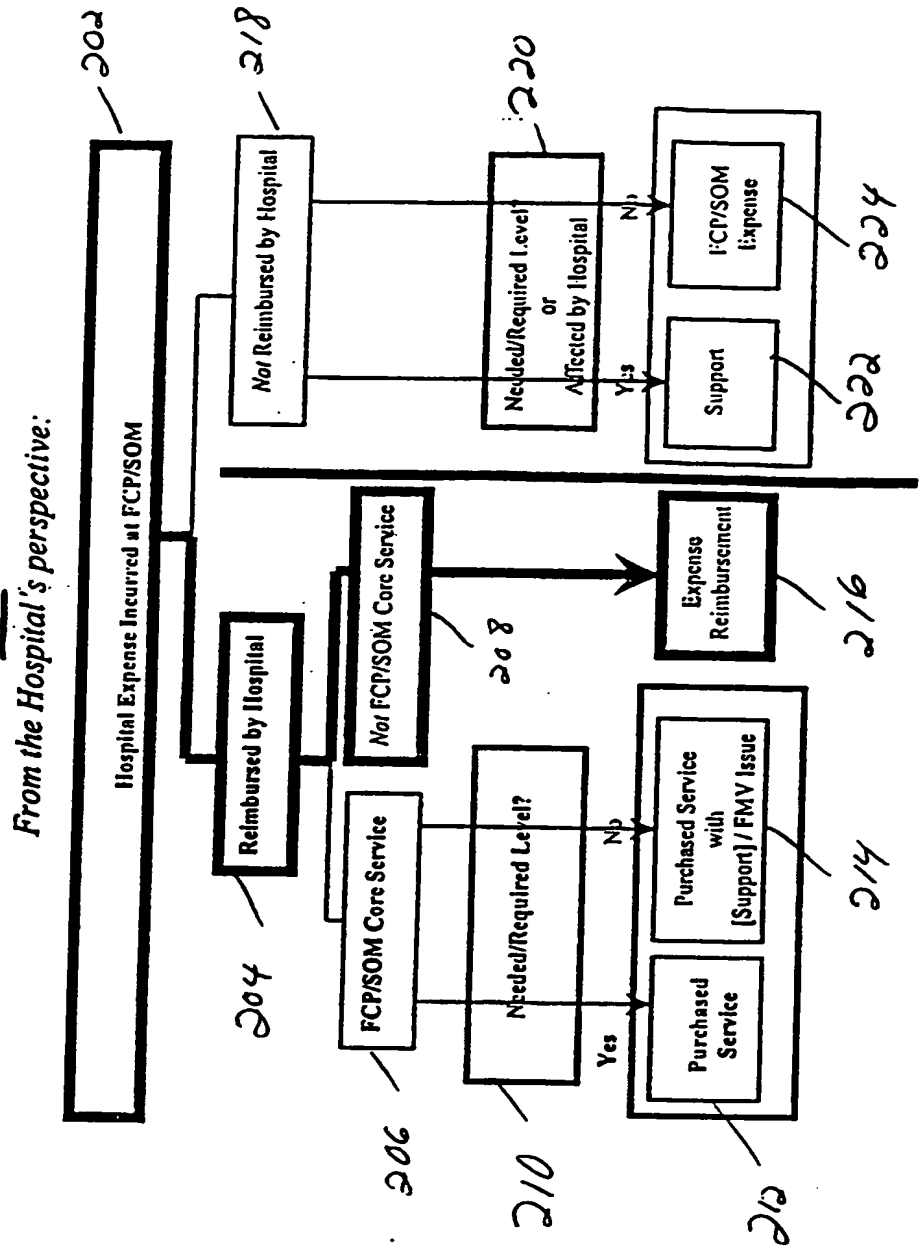


Figure 3C

Support - Unreimbursed Expense

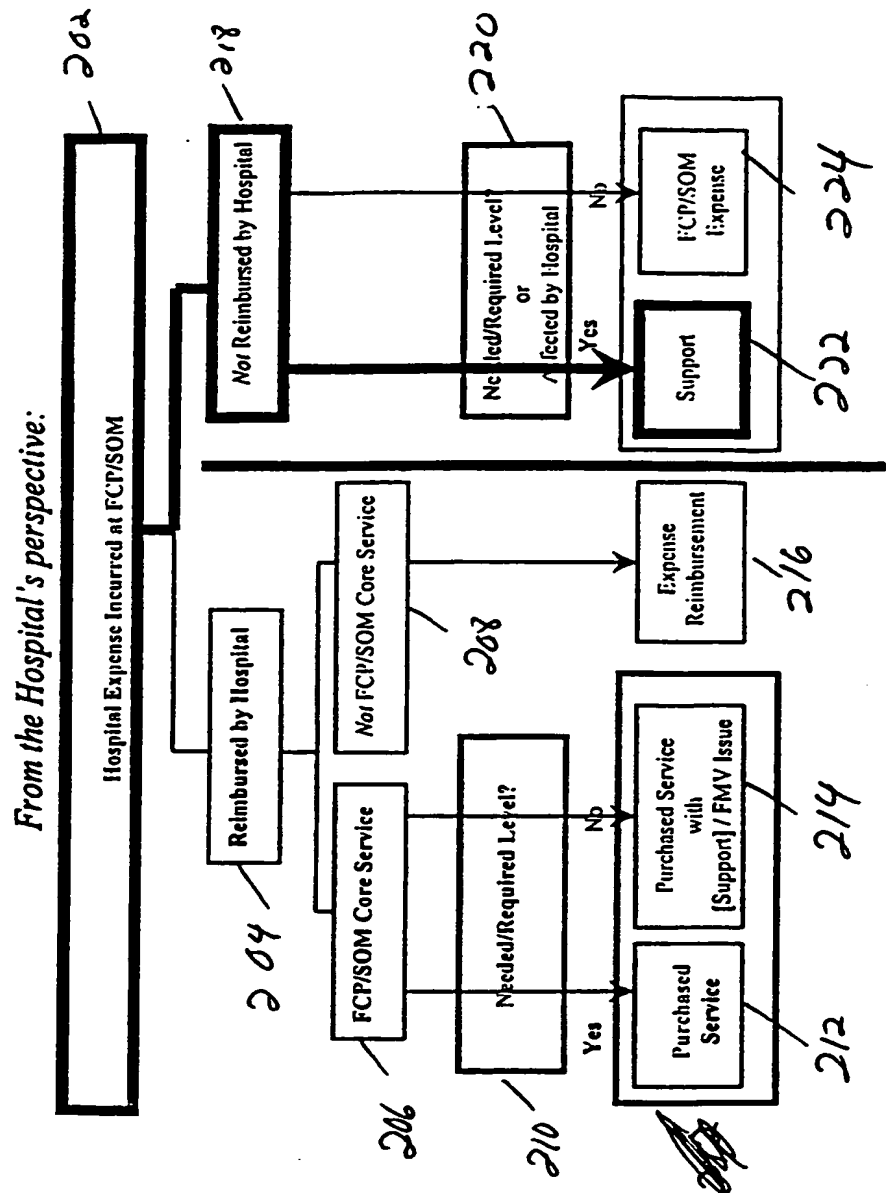


Figure 4

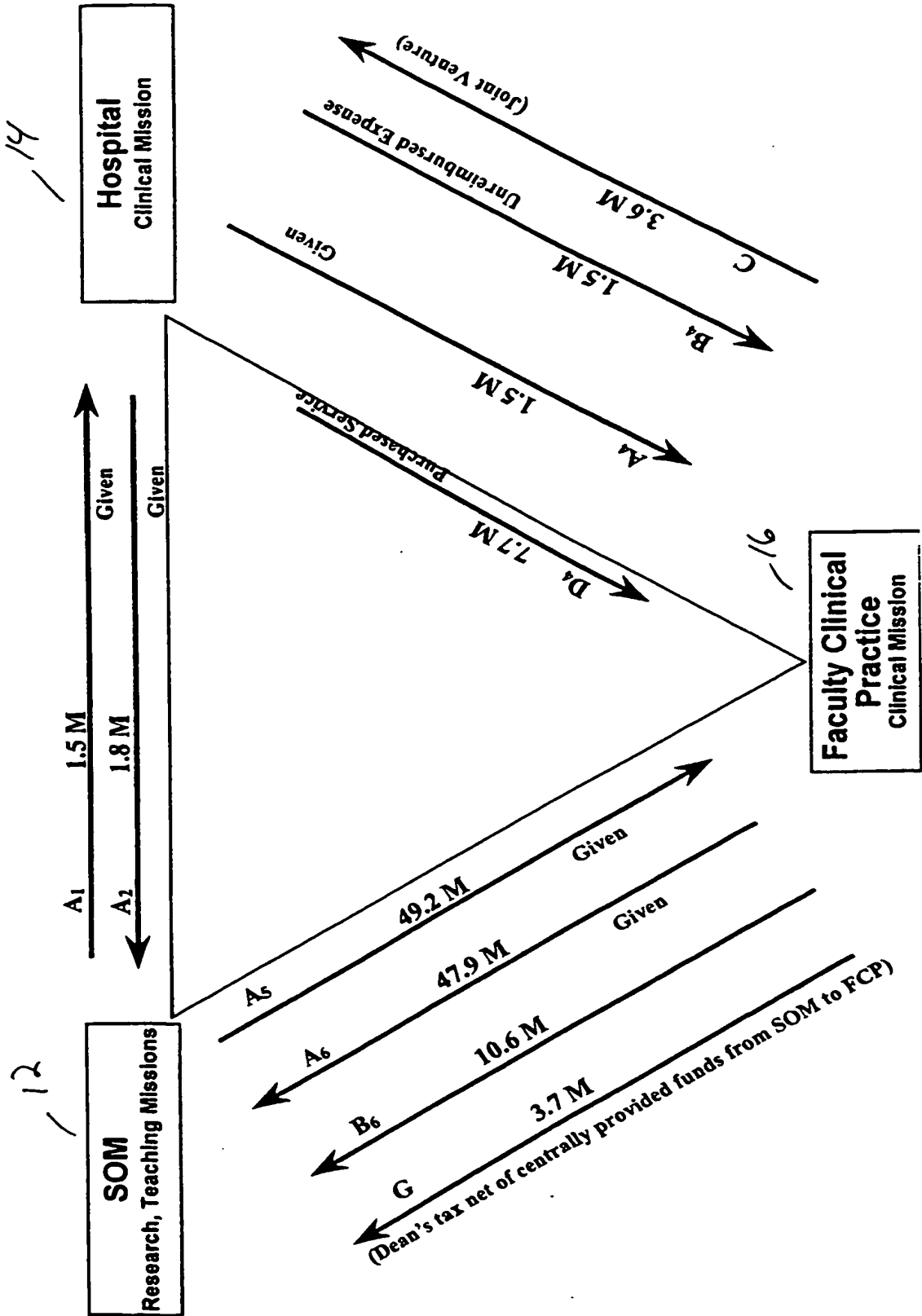


Figure 5

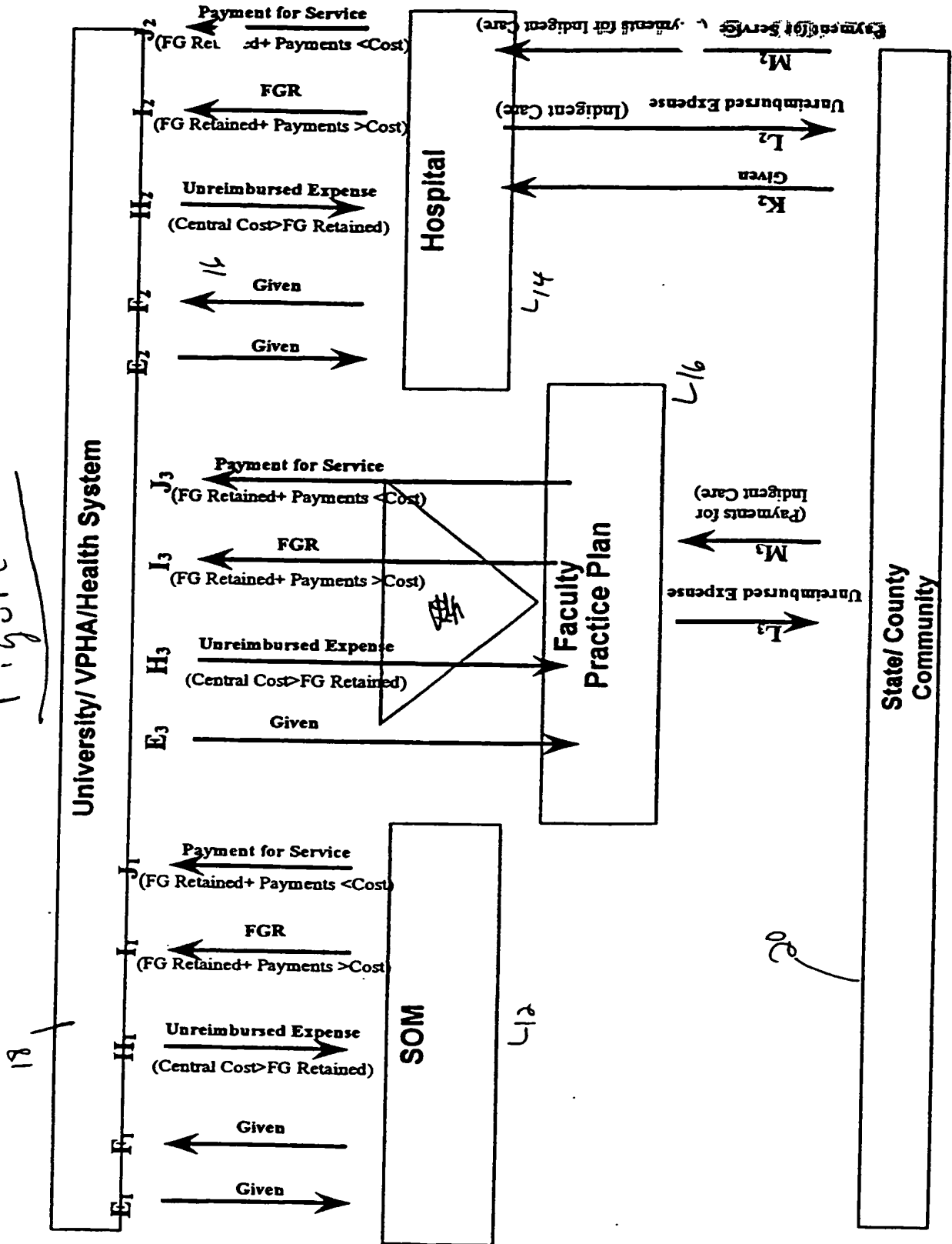


Figure 6

From/To	Index	UHC Index	S, PS	Description	Amount	Source
Hospital to FPP	1	A4	S	ASC List	\$1,479,000	Hospital
	2	B4	S	Hospital Based Clinics	\$1,192,973	Hospital
	3	B4	S	Enterprise-wide Marketing	\$254,753	Hospital
	4	B4	S	Enterprise-wide Contracting	\$66,949	Hospital
Total					\$2,993,675	
Hospital to FPP	5	D4	PS	ASC List (includes gain sharing)	\$5,266,183	Hospital
	6	D4	PS	ASC List - ER Contract	\$2,416,322	Hospital
Total					\$7,682,505	Hospital
FPP to Hospital	7	C	S	Differential in reimbursement for Indigent Care	\$3,622,844	E&Y
Hospital to SOM	8	A2	S	ASC List	\$708,079	Hospital
	9	A2	S	ASC List - Other	\$1,138,316	Hospital
Total					\$1,846,395	
State to Hospital	10	M2	PS	Net Revenue for Indigent Care	\$71,998,000	Hospital
	11	M2	PS	Tobacco Tax Revenue	\$1,163,000	Hospital
Total					\$73,161,000	
Hospital to State	12	L2	S	Unreimbursed Indigent Care	\$18,254,000	Hospital
		C,L2		Additional loss due to resetting Indigent Care	\$3,622,844	E&Y
Total		L2			\$21,876,844	
Hospital to University	13	J2	PS	Central Services Charged	\$2,906,071	Hospital
Hospital to TPA	14	NA	S	Enterprise-wide Marketing	\$129,345	Hospital
	15	NA	S	Enterprise-wide Contracting	\$113,004	Hospital
Total					\$242,349	
State to Hospital	16	K2	S	Medi - Cal GME Funds	\$10,000,000	Hospital
	17	K2	S	Clinical Teaching Support	\$8,493,272	Hospital
Total					\$18,493,272	
SOM to Hospital	18	A1	S	Residency Program Support	\$1,461,176	SOM
FPP to University	19	J3	PS	Central Services Charged	\$611,000	FPP
State to FPP	20	M3	PS	Payments received for Indigent Care	\$7,881,795	FPP
FPP to State	21	L3	S	Cost in excess of reimbursement for Indigent Care	\$7,242,226	FPP
		C,L3		Reimbursement gained in resetting indigent care	-\$3,622,844	E&Y
Total		L3			\$3,619,382	
FPP to SOM	22	A6	S	Net Income Transfer	\$47,893,151	FPP
	N/A	B6	S	Pytm of Fac Sal for Res & Tchg from Clinical Mission	\$10,600,000	MGMA
	23	G	S	Dean's Tax	\$3,686,994	FPP
Total					\$62,180,145	
SOM to FPP	24	A5	S	Faculty Salaries paid out of Clinical Funds	\$40,545,651	SOM
	25	A5	S	Clinical Expenses	\$8,610,980	SOM
Total					\$49,156,631	
University to SOM	26	E1	S	State Funds	\$35,548,940	SOM
	27	E1	S	Expenses at Dean	\$13,429,737	SOM
Total					\$48,978,677	
SOM to University	28	J2 J ₁	PS	ICR Retained	\$22,402,492	SOM
	29	J2 J ₁	PS	Tuition and Fees Retained	\$4,236,409	SOM
	30	J2 J ₁	PS	Expenses at University	-\$18,079,243	SOM
Total		I2			\$8,559,658	

Participant A
PURCHASED SERVICE
Physician Leadership
Physician Service
Physician Incentives
Nonphysician
Supervision and Teaching

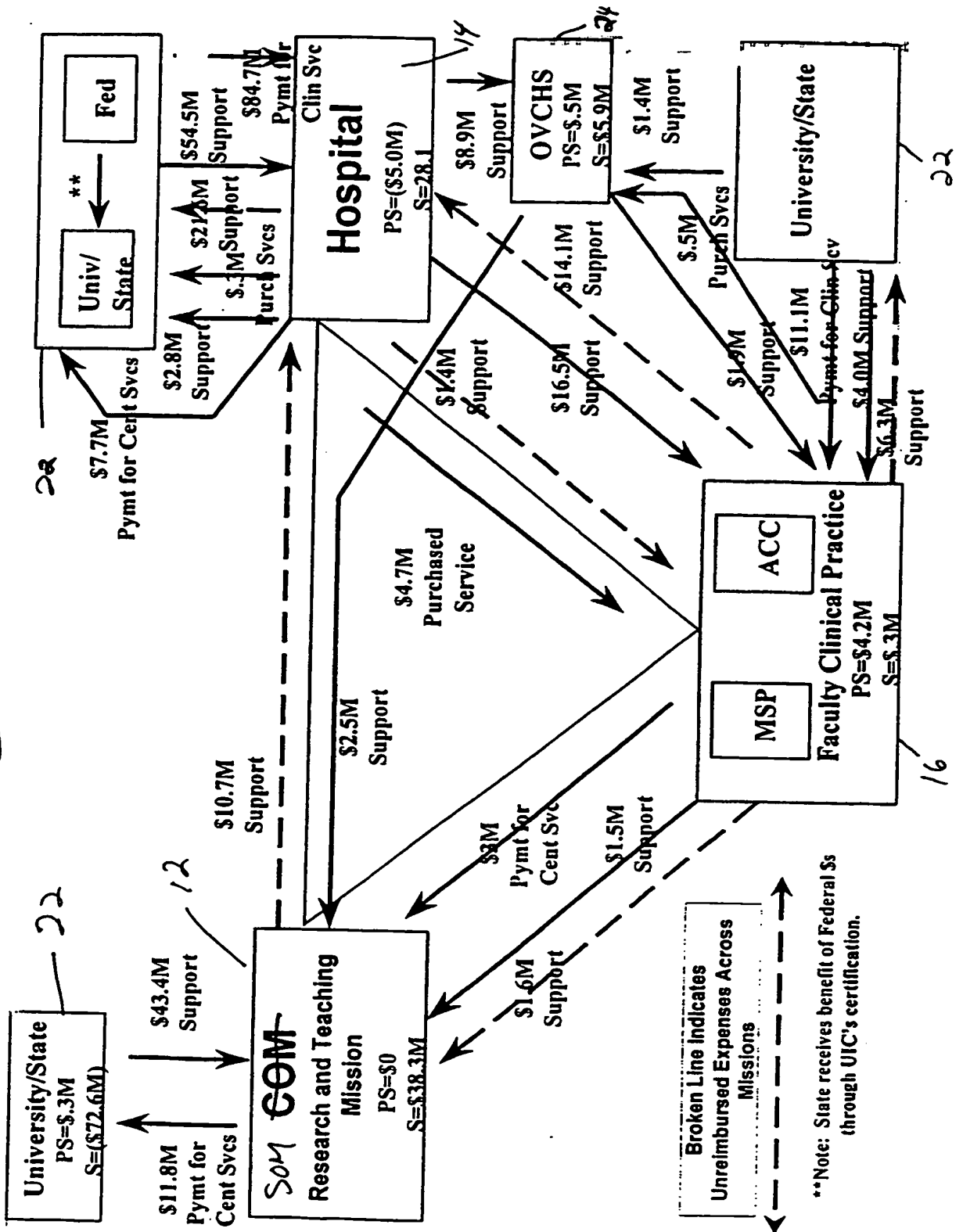
Internal Commerce		Hospital to FCP		FCP to FCP		FCP to Hospital		FCP to SON	
Hospital to SON		Hospital to FCP		FCP to FCP		FCP to Hospital		FCP to SON	
102		104	3.8	105		103		104	
202		204	2.8	205		203		204	
302		304	1.3	305		303		304	
402		404		405		403		404	
502		504		505		503		504	

Figure 7

Figure 8

To		From	Support (\$000,000)			Payment for Services	
Between Operating Activities			Given (\$)	Unreimbursed Expense (\$)	Funds Generated Retained (FOR) > Centrally Provided	Joint Venture	Total (\$)
Hospital	SOM	SOM	A1 1.5	B1			
SOM	Hospital	Hospital	A2 1.8	B2			
Hospital	FCP	FCP	A3	B3		C 3.6	
FCP	Hospital	Hospital	A4 1.5	B4	1.5		7.7
FCP	SOM	SOM	A5 48.2	B5			
SOM	FCP	FCP	A6 47.9	B6	10.8 Q	3.7	
subtotal to SOM			(1.0)		10.8	3.7	13.3
subtotal to FCP			2.8		(9.1)	(3.6)	(13.6)
subtotal to Hospital			(1.8)		(1.3)	3.6	0.3
Between University/NPHA/Health System and Operating Activities							
SOM	University/NPHA/Health System	University/NPHA/Health System	E1 49.0	H1			
University/NPHA/Health System	SOM	SOM	F1	H1	9.8		18.1
Hospital	University/NPHA/Health System	University/NPHA/Health System	E2	H2			
University/NPHA/Health System	Hospital	Hospital	F2	H2			2.9
FCP	University/NPHA/Health System	University/NPHA/Health System	E3	H3			
University/NPHA/Health System	FCP	FCP					0.6
subtotal to SOM			49.0				(18.1)
subtotal to FCP			-				(0.6)
subtotal to Hospital			-				(2.9)
subtotal to University/NPHA/Health System			(49.0)				21.6
Between State/County/Community and Operating Activities							
State / County / Community	Hospital	Hospital	K2 18.5	L2	21.9		73.2
State / County / Community	FCP	FCP		L3	3.6		
FCP	State / County / Community	State / County / Community					7.9
subtotal to FCP			-		(3.6)		7.9
subtotal to Hospital			18.5		(21.9)		73.2
subtotal to State/County/Community			(18.5)		25.5		(81.1)
SOM	Net Support	Net Support	48.0		10.6	(4.9)	53.7
FCP	Net Services Purchased from (sold)	Net Services Purchased from (sold)	2.8		(12.7)	(3.6)	(17.2)
Hospital	Net Support	Net Support	16.7		(23.4)	3.6	(3.1)
University/NPHA/Health System	Net Services Purchased from (sold)	Net Services Purchased from (sold)	(49.0)		8.6		(40.4)
State / County / Community	Net Support	Net Support	(18.5)		25.5		7.0
Net Services Purchased from (sold)		Net Services Purchased from (sold)					
CHECK AREA							

Figure 9



Programs and ServicesFigure 10A

<u>Index</u>	<u>From/To</u>	<u>S, PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Supporting Schedule</u>	<u>Description</u>	<u>Source/Contact</u>
1, A4	Hospital to FCP	S	Given	Programs & Services	\$13.3M		State Appropriations & State Paid Benefits to Model Clinics at Hospital's discretion	Steering Committee
					\$11.1M \$2.2M		State Appropriations Passed Through (Cash) Benefits (NonCash)	
					Not Quantified		Joint Venture Clinic Operations <ul style="list-style-type: none"> • Sharing Formula 75/25 losses; \$0/50 profit • Annual reconciliation vs. Quarterly (Cash Flow) • Expected vs. Actual Collections/MD Pro Fees (Sharing Formula) • Low Indirect Cost/Overhead Rate • Payment for Amb Care Medical Directorships 	
2, B4	Hospital to FCP	S	Unreimbursed Expenses	Programs & Services	\$4M		Billing - 8% of net revenue (NonCash) A/R Funding - 5% for 80 days (NonCash)	Pat O'Leary
3, ID4	Hospital to FCP	PS	Given	Programs & Services	\$4.72M \$4.0M \$.72M	A	Contracts b/t Hospital and COM Clinical Depts/Faculty <ul style="list-style-type: none"> • Medical Directorships, Chiefs of Svc, Prgm Dirs Salaries (Cash) Benefits - estimated at 18% (NonCash) 	Hospital Pymt Report/Tony Ferrara/Steering Committee
4, A4	Hospital to FCP	S	Given	Programs & Services	\$3.2M \$2.7M \$.5M	A	Contracts b/t Hospital and COM Clinical Depts/Faculty <ul style="list-style-type: none"> • Investment in Programs & Services Salaries (Cash) Benefits - estimated at 18% (NonCash) 	Hospital Pymt Report/Tony Ferrara/Steering Committee
5, B3	FCP to Hospital	S	Unreimbursed Expenses	Programs & Services	\$2M	A	Unreimbursed Faculty Effort benefiting Hospital Unfunded Medical Direction Salaries & Benefits (NonCash)	Hospital Pymt Report/Tony Ferrara/Steering Committee
N/A	Hospital & FCP	S		Programs & Services	Not Quantified		Inherent Characteristics of the AME: <ul style="list-style-type: none"> • Lack of Standardization/Equipment 	Steering Committee

Figure 10B

OVCHS/Strategic Investment Fund

<u>Index</u>	<u>From/To</u>	<u>S, PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Supporting Schedule</u>	<u>Description</u>	<u>Source/Contact</u>
1, N/A	Hospital to OVCHS	S		OVCHS/ SIF	\$8.9M	B	Funding of Strategic Investment Fund (\$10.3M) net of expenditures on Hospital Projects	
2, B4	Hospital to FCP	S	Unreimbursed Expenses	OVCHS/ SIF	\$1M		Hospital funds OVCHS office in the amount of \$4.2M - estimate is that OVCHS benefits Hospital 75% and FCP 25%	
3, A4	OVCHS to FCP	S	Given	OVCHS/ SIF	\$1.9M	B	SIF Expenditures	
					\$1.5M		Faculty Salaries (Cash)	
					\$2.5M		Faculty Benefits - estimated at 18% (NonCash)	
					\$1.5M		Other Expenditure (Cash)	
4, A2	OVCHS to COM	S	Given	OVCHS/ SIF	\$2.5M	B	SIF Expenditures	
					\$0.8M		Faculty Salaries (Cash)	
					\$1.5M		Faculty Benefits - estimated at 18% (NonCash)	
					\$1.5M		Other Expenditures (Cash)	
5, D3	FCP to OVCHS	PS		OVCHS/ SIF	\$0.5M		Funding from MDs for marketing (Cash)	
FY 98								
N/A	Hospital to COM/	S		OVCHS/ SIF	Not Quantified		Funding of New Ambulatory Care Center • \$20 million down through short term bond	

Public Aid/Prison Population

Figure 10C -

<u>Index</u>	<u>To/From</u>	<u>S,PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Supporting Schedule</u>	<u>Description</u>	<u>Source/Contact</u>
1, C	FCP to Hospital	S	Unreimbursed Expenses	Public Aid/ Prison Pop	\$10.4M	C	Different Levels of Reimbursement for: • Public Aid • Prison Pop	Calculation
2, M2	State to Hospital	Pymt for Clin Svcs		Public Aid /Prison Pop	\$84.7M	C	State funding for: • Public Aid • Prison Pop	Audited Financial Stmt's; UIC Hospir Records
					\$55.6		Public Aid Reimbursement (Cash)	
					\$29.1		Payments on Behalf of the System attributed to Public Aid/Prison Pop Costs- Benefits (NonCash)	
3, L2	Hospital to State	S	Unreimbursed Expenses Out		\$11.2M	C	Unreimbursed expenses/shortfall related to Public Aid/Prison Population Before Reimbursement Reset	
					<u>\$10.4M</u>		Reimbursement Foregone Under Reset	
					\$21.6M		Unreimbursed expenses after Reimbursement Reset	
4, M3	State to FCP	Pymt for Clin Svcs		Public Aid/ Prison Pop	\$11.1M	C	Public Aid Reimbursement (Cash)	Audited Financial Stmt's/Hosp Amb Accts
5, L3	FCP to State	S	Unreimbursed Expenses Out	Public Aid/ Prison Pop	\$16.7M	C	Unreimbursed expenses/shortfall related to Public Aid/Prison Pop Before Reimbursement Reset	
					<u>(\$10.4M)</u>		Reimbursement Gained Under Reset	
					\$6.3M		Unreimbursed expenses after Reimbursement Reset	

Research and Teaching

Figure 10D

<u>Index</u>	<u>To/From</u>	<u>S,PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Support in & Schedule</u>	<u>Description</u>	<u>Source/Contact</u>
	Hospital to COM	S	Unreimbursed Expenses	Research	\$ ____		Clerical/other support for research	
	COM to Hospital	PS		Research	\$ ____		Hospital services for research (ie., beds, labs, x-rays, etc.) (Cash)	
1, G	FCP to COM	S	Given	Research & Teaching	\$1.5M		Dean's Tax (Cash) - Net of Services Provided	
2, B6	FCP to COM	S	Unreimbursed Expenses	Research & Teaching	\$1.6M		Payment of Faculty Salaries & Benefits for Research Effort	
N/A	FCP to COM	S	Unreimbursed Expenses	Research & Teaching	To Be Noted - Not Quantified at Present		Payment of Nonfaculty Salaries for Research & Teaching Effort	
3, B3	FCP to Hospital	S	Unreimbursed Expenses	Research & Teaching	\$1.7M		Unreimbursed Faculty Effort benefiting Hospital • Committee Meetings (Public Svc - Hospital)	
4, B1	COM to Hospital	S	Unreimbursed Expenses	Residency Program	\$10.7M		Unreimbursed Faculty Effort benefiting Hospital: • Supervision of House Staff	

Figure 10E

Centrally Provided

<u>Index</u>	<u>To/From</u>	<u>S.P.S.</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Description</u>	<u>Source/Contact</u>
1, E1	Univ/State to COM (includes Basic Sci Depts)	S		Cent Prov	\$37.2M	State Appropriations to Departments for Research & Teaching (Cash)	
					\$4.5M	plus State Paid Benefits (Noncash)	
				<i>Subtotal</i>	<i>\$41.7M</i>		
2, K2	Univ/State to Hospital	S		Cent Prov	\$44.6M	State Appropriations (Cash)	AFS, UIC Hospital
3, F2	Hospital	S		Cent Prov	\$2.8M	Support for other Colleges - i.e., Health Professions, Pharmacy, Nursing (Cash)	Hospital Pymt Report
4, N/A	Hospital to Univ/State	PS		Cent Prov	\$3M	Purchased Services from Nursing & Dentistry Colleges (Cash)	Hospital Pymt Report
5, H2	Univ/State to Hosp	S		Cent Prov	\$9.9M	FY 97 On Behalf Payments for Maintenance, Utilities and A&G (Noncash)	AFS, UIC Hospital
6, K2	Univ/State to OVCHS	S		Cent Prov	\$1.4M	State Funding - Includes Excellence in Academics (Cash)	
7, J2	Hospital to Univ/State	PS		Cent Prov	\$7.7M	Central Service Charges (i.e., overhead - Univ/Campus Admin) (\$11.9M per AFS - 4.2M to OVCHS) (Cash)	AFS
8, J1	COM to Univ/State	Pymt for Central Svcs		Cent Prov	\$14.8M	Funds Generated Retained (Teaching, Research) for Central Service (Clinical Depts - 8.5M; Basic Science Depts - \$6.3M)	
9, H1	Univ/State to COM	S		Cent Prov	\$1.7M	Services provided in excess of Funds Generated Retained (Noncash)	
10, N/A	FCP to COM	Pymt for Central Svcs		Cent Prov	\$3M	Dean's tax applied toward Svcs provided by the Dean for FPP (Cash)	

Figure 12A

Strategic Investment Fund													
Department attributed to for Funds Flow		UIC Attribution by Department		Description		SOM	Hospital	MSP	Faculty Salaries SOM	All Other SOM	Faculty Salaries MSP	All other MSP	Total
Administration	Administration (OVCHS)	Miscellaneous	CON Consultants (various projects)	.	1,100	.	1,100	1,100	.	.	.	.	.
	Ambulatory Services	Ambulatory Care Initiatives	CON Consultants (DHAW/Venouh/PB)	.	12,500	.	12,500	12,500	.	.	.	.	.
	Ambulatory Services	Ambulatory Care Initiatives	Aurighi/City (Nail)	.	12,500	.	12,500	12,500	.	.	.	.	.
	Ambulatory Services	Ambulatory Care Initiatives	Misc Amb Care Expenses	.	10,700	.	10,700	10,700	.	.	.	.	.
Family Medicine	Ambulatory Care Initiatives	Ambulatory Care Initiatives	Family Practice	.	38,800	.	38,800	38,800	.	.	.	.	.
	Ambulatory Care Initiatives	Ambulatory Care Initiatives	Family Practice	.	.	.	.	95,500	.	.	.	95,500	.
General Surg	Transplant Initiatives	Transplant Initiatives	Heart-Lung Transplant (Massad, Fac Sal)	.	.	.	.	429,500	.	.	687,521	.	687,521
	Transplant Initiatives	Transplant Initiatives	Admin alloc	.	.	.	.	429,500	.	.	687,521	.	(238,021)
Total Medicine	General and Internal Medi Oncology Initiatives	General and Internal Medi Oncology Initiatives	Transgenic and Cell Facility	248,800	.	.	.	.	148,234	.	.	.	.
	General and Internal Medi Oncology Initiatives	General and Internal Medi Oncology Initiatives	Gene Therapy Center (Research)	274,200	.	.	.	.	188,418	.	.	.	.
	General and Internal Medi Oncology Initiatives	General and Internal Medi Oncology Initiatives	Med Onc Gdnab	.	.	.	.	12,200	.	.	.	.	.
	General and Internal Medi Oncology Initiatives	General and Internal Medi Oncology Initiatives	Medical Oncology (Research)	243,400	.	.	.	.	125,892	.	.	.	.
	General and Internal Medi Oncology Initiatives	General and Internal Medi Oncology Initiatives	Bone Marrow Transplant (Research)	380,200	.	.	.	.	348,478	.	.	.	.
	General and Internal Medi Transplant Initiatives	General and Internal Medi Transplant Initiatives	OOLC	.	.	.	.	378,300	.	.	314,439	.	314,439
Hospital	Oncology Initiatives	Oncology Initiatives	Admin alloc	1,144,700	.	.	.	389,500	789,823	334,877	314,439	.	74,041
	EEI Initiatives	EEI Initiatives	Bone Marrow Remodeling	.	1,090,000	.	.	.	.	.	.	.	.
	Transplant Initiatives	Transplant Initiatives	Facility Renovation	.	48,800	.	.	.	.	.	.	.	.
	Transplant Initiatives	Transplant Initiatives	Hospital Transplant FY95-98	.	300,000	.	.	.	.	.	.	.	.
Neurology	Neuroscience Initiatives	Neuroscience Initiatives	Epilepsy Clinical Prog (Heir, Fac Sal)	.	.	.	.	208,200	.	.	44,526	.	44,526
	Neuroscience Initiatives	Neuroscience Initiatives	Admin alloc	.	.	.	.	208,200	.	.	44,526	.	101,674
Neuro Surgery	Neuroscience Initiatives	Neuroscience Initiatives	Stroke Clinical Program (Austman, Fac Sal)	.	.	.	.	82,100	.	.	41,931	.	41,931
	Neuroscience Initiatives	Neuroscience Initiatives	Imaging Collaboratory (Sadler, Fac Sal)	191,100	.	.	.	.	89,897	121,403	41,931	.	40,449
OB/GYN	Women's/Children's Initiatives	Women's/Children's Initiatives	Admin alloc	191,100	.	.	.	82,100	89,897	.	.	.	.
	Department of OB/GYN (Fac Sal)	Department of OB/GYN (Fac Sal)	Admin alloc	.	.	.	.	288,800	.	.	279,193	.	279,193
General Peds	Genetics Program (Peds)	Genetics Program (Peds)	Genetics Program (Peds, Fac Sal)	.	.	.	.	83,400	.	.	59,539	.	59,539
	Genetics Program (Peds)	Genetics Program (Peds)	Admin alloc	.	.	.	.	83,400	.	.	59,539	.	3,841

Figure 12B

Psychiatry	Psychiatry	Neuroscience Initiatives	PI Remodeling (Costs)	1,000,000				
				1,000,000			1,000,000	
Specialized Cancer Center	Specialized Cancer Center	Specialized Cancer Center Oncology Initiatives	Cancer Center (Buck)	497,700				
				497,700			497,700	
Surgical Oncology	Surgical Oncology	Oncology Initiatives	Surgical Oncology (Fac Spt)			125,200		
						125,200		125,200
			Admin Alloc					1,974
Total Expenditures / Transfers Out:				2,933,500	1,475,800	1,716,000	859,570	1,973,080
								1,630,135
								149,065
								6,028,100

Figure 13

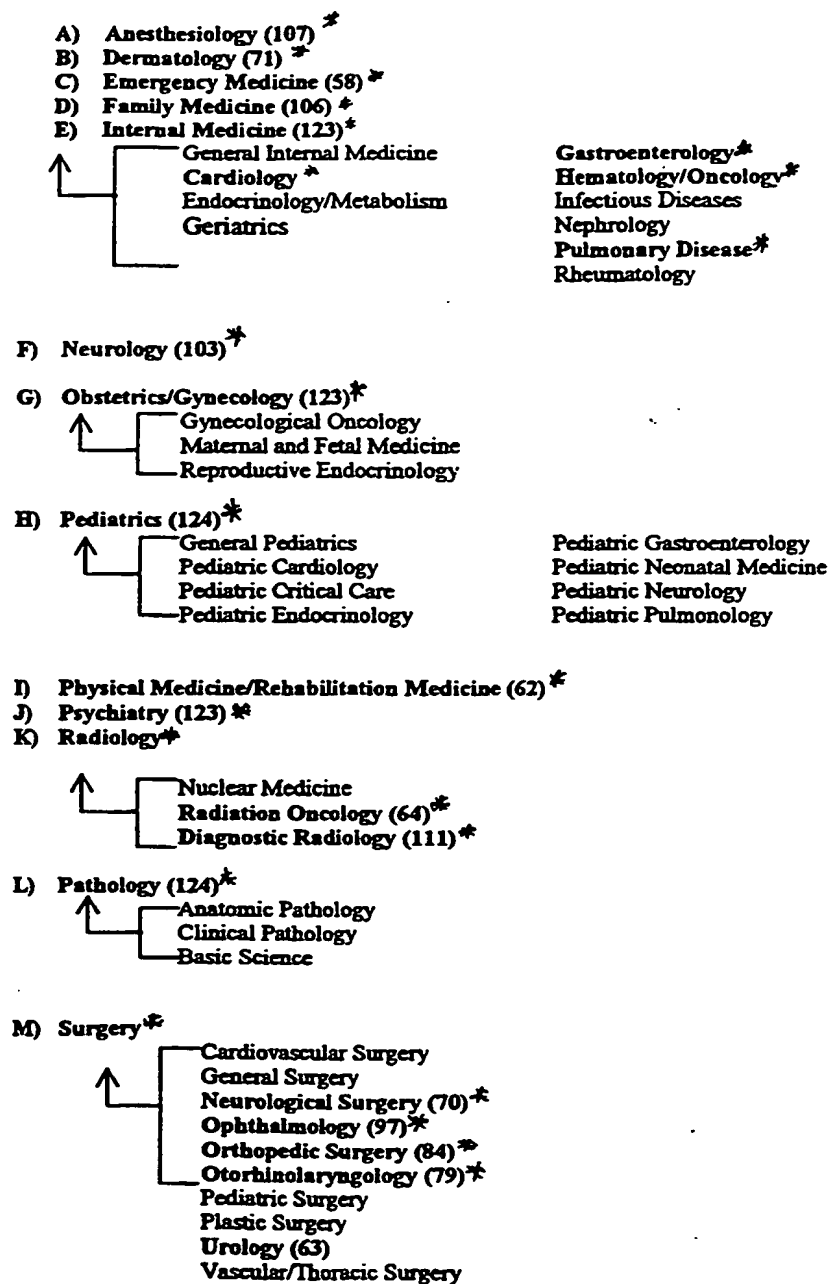


Figure 14

Departmental Funds Flow Income Statement

Funds Generated	+	Funds Invested	-	Expenses	=	Excess/ Deficit of Funds
<ul style="list-style-type: none"> • Clinical revenue • Research revenue • Tuition and fees • Purchased Administration 		<ul style="list-style-type: none"> • Departmental <ul style="list-style-type: none"> - <i>Endowment income</i> - <i>Investment income</i> - <i>Gifts</i> • Institutional <ul style="list-style-type: none"> - <i>Dean's allocation of state and institutional funds</i> - <i>Other institutional funds</i> - <i>Centrally provided services less:</i> <ul style="list-style-type: none"> ✓ <i>Retained funds generated</i> ✓ <i>Taxes on funds generated</i> 		<ul style="list-style-type: none"> • Managed at department • Managed centrally 		

(+)

Figure 15A

Participant
Funds Flow Statement - FY 199x
Clinical Area

A	B	C	D
	School of Medicine	Faculty Clinical Practice	Total

Externally Funded Research	Other Academic
-------------------------------	-------------------

SOURCES OF FUNDS

Funds Generated - External

1 Net Patient Care Revenue
2 DER - Federal
3 DER - NonFederal
4 ICR - Federal
5 ICR - NonFederal
6 Tuition and Fees
7 Direct Paid Salaries
8 Other External Generated
8a Other Indigent
9 UHC Database Adjustment
10 Subtotal

\$	\$	\$	\$
1,139,952	(400)	5,701,054	5,701,054
652,962			1,139,552
444,544	(803)		652,962
109,623			443,740
	317,952		109,623
			317,952
	75,656	80,013	155,669
		398,168	398,166
2,347,080	392,405	6,179,233	8,918,718

Funds Generated - Internal

11 From the Hospital
12 Other
13 From Hospital - Unreimbursed Expenses
14 Other - Unreimbursed Expenses
15 UHC Database Adjustment
16 Subtotal
17 Total Funds Generated

		163,100	163,100
		163,100	163,100
2,347,080	392,405	6,342,333	9,081,818

Figure 15C

		A		B		C	
		School of Medicine		Faculty Clinical Practice			
		Externally Funded Research		Other Academic			
44	Managed at Department						
45	Direct Paid Faculty Salaries & Benefits						
46	Faculty Salary & Benefit Allocations						
47	Faculty Salaries	268,915		312,620		(312,620)	
48	Faculty Benefits	31,341		528,611		3,106,684	
49	Nonfaculty Salaries	664,809		139,689		277,902	
50	Nonfaculty Benefits	119,215		993,514		1,206,209	
51	Subtotal	1,084,280		167,630		99,206	
52	Other Expenses			2,142,065		4,377,381	
53	ICR Returned	634,510		633,144		509,716	
54	NonCash Expenses	196,435		(196,435)			
55	UHC Database Adjustment						
56	Subtotal	830,945		436,708		509,716	
57	Total Managed at Department	1,915,225		2,578,773		4,887,097	
58	Other						
59	Allocation of central services - Univ	131,146		485,432			
60	Allocation of central services - Health System						
61	Allocation of central services - Dean	103,286		382,310			
62	Other						
63	Subtotal	234,433		867,742			
64	Total Uses of Funds	2,149,658		3,446,515		4,887,097	
65	Total Sources Over/(Under) Uses of Funds	(0)		(108,312)		0	
66	Use of Prior Period Reserves						
67	Total Sources Over/(Under) Uses of Funds	(0)		(108,312)		0	

Figure 66

		A Medical School Department of Medicine, University of California, San Francisco		B Other Academic	C Faculty Clinical Practice	D Total
SOURCES OF FUNDS		Externally Funded Research	Other Academic			
Funds Generated - External						
1	Net Patient Care Revenue	\$	\$	\$	\$	\$
2	DER - Federal	93,201	-	5,446,758	5,446,758	
3	DER - NonFederal	54,670	-	-	93,201	
4	ICR - Federal	36,814	-	-	54,670	
5	ICR - NonFederal	5,679	-	-	36,814	
6	Tuition and Fees	-	343,554	-	5,679	
7	Direct Paid Salaries	-	-	-	343,554	
8	Other External Generated	-	-	-	-	
10	Subtotal	190,364	343,554	5,446,758	5,980,676	
Funds Generated - Internal						
11	From the Hospital	-	-	779,980	779,980	
12	Other	-	-	-	-	
13	From Hospital - Unreimbursed Expenses	-	1,148,123	-	1,148,123	
14	Other - Unreimbursed Expenses	-	-	-	-	
16	Subtotal	-	1,148,123	779,980	1,928,103	
17	Total Funds Generated	190,364	1,491,677	6,226,738	7,908,779	
Funds Invested						
Institutional Investment						
Funds Provided						
18	From University	-	-	-	-	
19	From Health System	-	-	-	-	
20	From Dean	-	1,697,562	-	1,697,562	
21	Other	-	-	-	-	
22	Subtotal	-	1,697,562	-	1,697,562	
Expenses Incurred on Behalf of Dept						
23	University	93,170	125,111	343,286	561,567	
24	Health System	-	-	-	-	
25	Dean	29,195	35,108	252,745	317,048	
26	Other	-	-	-	-	
27	Subtotal	122,365	160,219	596,031	878,615	
Funds Generated Retained						
28	Research/ICR Retained	(56,274)	-	-	(56,274)	
29	Teaching	-	(343,554)	-	(343,554)	
30	Clinical	-	-	(456,670)	(456,670)	
31	Subtotal	(56,274)	(343,554)	(456,670)	(856,498)	
Support Between AMC Operating Units						
32	From Hospital	-	-	187,410	187,410	
33	Other	-	-	-	-	
34	From Hospital - Unreimbursed Expense	-	(1,148,123)	-	(1,148,123)	
35	Other - Unreimbursed Expense	-	-	-	-	
37	Subtotal	-	(1,148,123)	187,410	(960,713)	
Departmental Investment						
38	Across Missions	-	-	-	-	
39	Across Missions - Unreimbursed Expense	-	684,714	(684,714)	-	
40	Other	-	127,510	-	127,510	
41	Subtotal	-	812,224	(684,714)	127,510	
42	Total Funds Invested	66,091	1,178,326	(357,943)	886,476	
43	Total Sources of Funds	256,455	2,670,005	5,868,795	8,795,255	
USES OF FUNDS						
Managed at Department						
44	Direct Paid Faculty Salaries & Benefits	-	-	967,390	967,390	
45	Faculty Salary & Benefit Allocations	-	684,714	(684,714)	-	
46	Faculty Salaries	66,756	1,487,846	1,924,262	3,478,864	
47	Faculty Benefits	11,665	267,813	331,949	611,427	
48	Nonfaculty Salaries	27,390	1,245	153,956	182,593	
49	Nonfaculty Benefits	4,837	224	26,559	31,620	
50	Subtotal	110,648	2,441,842	2,719,404	5,271,894	
51	Other Expenses	23,438	66,909	3,155,657	3,245,004	
52	ICR Returned	-	-	-	-	
53	NonCash Expenses	-	-	-	-	
55	Subtotal	23,438	66,909	3,155,657	3,245,004	
56	Total Managed at Department	134,086	2,508,751	5,875,061	8,517,898	
Other						
57	Allocation of Central Services - Univ	93,170	125,111	343,286	561,567	
58	Allocation of Central Services - Health System	-	-	-	-	
59	Allocation of Central Services - Dean	29,195	35,108	252,745	317,048	
60	Other	-	-	-	-	
61	Subtotal	122,365	160,219	596,031	878,615	
62	Total Uses of Funds	256,451	2,668,970	6,471,092	9,395,513	
63	Total Sources Over/(Under) Uses of Funds	\$	\$	\$	\$	\$
		4	1,035	(602,297)	(601,258)	

Figure 17

SOURCES OF FUNDS					
	Revenue	Other Academic	GVE		
Funds Generated					
1 Net Patient Care Revenue			5,446,750		5,446,750
2 DER - Federal	93,201				93,201
3 DER - Non-Federal	54,670				54,670
4 ICR - Federal	36,814				36,814
5 ICR - Non-Federal	5,679				5,679
6 Allocation of Tuition and Fees		343,554			343,554
7 Direct Paid Salaries					
8 Other Generated					
Total	190,364	343,554	5,446,750		5,980,676
Purchased Services					
12 From the FFP					
12 From the SOM			779,980		779,980
11 From the Hospital			1,148,123		1,148,123
13 From the Hospital - Unincubated					
12 From the Univ/VPHA			1,148,123		1,148,123
Total	190,364	343,554	1,148,123	779,980	2,961,041
Total Funds Generated	190,364	343,554	1,148,123	6,226,738	7,941,717
Funds Invested					
Investment Investment		1,435,906			1,435,906
20 State General Funds		261,656			261,656
20 State Bond/Debt Payments					
Unincubated Expenses Incurred on Behalf Depts	29,195	33,108	232,743		317,046
25 Allocation of Central Services - Deans	93,170	125,111	343,236		561,566
23 Allocation of Central Services - Univ/VPHA	122,364	160,219	596,031		878,614
Funds Generated Retained by Institution					
28 Research/ICR Retained	(56,274)				(56,274)
29 Teaching		(343,554)			(343,554)
30 Clinical			(456,670)		(456,670)
Subtotal	(56,274)	(343,554)	(456,670)		(856,498)
Other Support					
31 By the FFP	544,541		140,172	(684,714)	
31 By the SOM		(1,007,950)	1,007,950		
32 By the Hospital			187,410		187,410
34 By the Hospital - Unincubated			(1,148,123)		(1,148,123)
32 By the Strategic Investment Fund					
33 By the Univ/VPHA					
Subtotal	544,541	(1,007,950)	(497,304)		(960,713)
Departmental Investment					
40 Endowment Utilized		127,510			127,510
40 Gifts/Transfers from Reserves		127,510			127,510
Subtotal	610,632	433,787	(357,943)		886,476
Total Funds Invested	610,632	433,787	(357,943)	5,868,795	8,795,234
Total Sources of Funds	800,996	977,340	1,148,123	5,868,795	8,795,234
USES OF FUNDS					
Paid at Disbursement					
46 Faculty Salaries	66,756	1,487,846	1,824,262		3,478,864
46 Faculty Salaries, Direct Paid/SIF			819,822		819,822
45 Faculty Salaries, Non-realized	461,476	(854,195)	972,985	(580,266)	
48 Nonfaculty Salaries	27,390	1,245	153,958		182,593
47 Faculty Benefits	11,665	6,375	331,949		349,989
47 Faculty Benefits, State Paid		261,438			261,438
46 Faculty Benefits, Direct Paid/SIF			147,568		147,568
48 Faculty Benefits, Non-realized	63,068	(153,755)	175,137	(104,448)	
49 Nonfaculty Benefits	4,837	5	26,559		31,401
49 Nonfaculty Benefits, State Paid		219			219
51 Equipment	18,736	9,530	27,638		55,904
51 Supplies	1,799	27,950	84,574		114,323
51 Space/Heat					
51 Housekeeping					
51 Utilities					
51 Security					
51 Library					
51 Malpractice Insurance			208,982		208,982
51 Other	4,903	29,420	2,738,607		2,772,930
51 Other SIF			17,836		17,836
51 Admin Unit					
51 Expense Adjustment					
Subtotal	678,627	816,086	1,148,123	5,875,061	8,517,897
Less Purchased Services					
Internally Purchased Services					
To the FFP					
To the SOM					
To the Hospital					
To the Univ/VPHA and sub					
Subtotal	678,627	816,086	1,148,123	5,875,061	8,517,897
Paid Centrally					
29 Allocation of Central Services - Deans	29,195	33,108	232,743		317,046
27 Allocation of Central Services - Univ/VPHA	93,170	125,111	343,236		561,566
Subtotal Paid Centrally	122,364	160,219	596,031		878,614
Total Uses of Funds	800,992	976,304	1,148,123	6,471,092	9,396,511
Total Surplus (Over/Under) Use of Funds	4	1,036	(602,297)	(602,297)	(602,297)

Figure 15B

SOURCES OF FUNDS			
	A		D
	School of Medicine	Faculty Clinical Practice	Total
Externally Funded Research			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
32a			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
Total Sources of Funds			

Funds Invested

Institutional Investment

Funds Provided

From University

From Health System

From Dean

Other

Subtotal

Unreimbursed Expenses Incurred on Behalf of Dept

University

Health System

Dean

Other

Subtotal

Funds Generated Retained

Research/ICR Retained

Teaching

Clinical

Subtotal

Support Between AMC Operating Units

From Hospital

Indigent Care

Other

From Hospital - Unreimbursed Expense

Other - Unreimbursed Expense

UHC Database Adjustment

Subtotal

Departmental Investment

Across Missions

Across Missions - Unreimbursed Expense

Other

Subtotal

Total Funds Invested

Total Sources of Funds

Figure 18A

Clinical Department Ratios - UIC Health Sciences Center									
Key Ratios - SOM and FPP									
Data Elements	Anesthesiology	Dermatology	Emergency Medicine	Family Medicine	TOTAL Medicine	Neurology	OB/GYN	Ophthalmology	
Faculty Salaries & Benefits Retel	684,714	(245,471)	243,140	(1,083,385)	918,220	(10,991)	558,961	233,845	
Faculty Salaries & Benefits Paid With Research Dollars	78,421	166,999	214,053	237,777	3,857,299	265,235	580,209	1,491,270	
Direct Paid Salaries									
• Research	.	.	.	.	.	.	.	.
• Teaching	.	.	.	.	931,991	.	.	.	
• Clinical	967,390	53,035	1,334,796	61,676	1,378,786	201,813	649,818	25,743	
Funds Generated Retained									
• Research	(56,274)	(40,754)	(33,790)	(17,663)	(836,067)	(95,279)	(165,269)	(769,993)	
• Teaching	(343,554)	(37,485)	(415,207)	(167,103)	(521,354)	(94,350)	(395,127)	(107,936)	
• Clinical	(456,670)	(64,204)	.	(67,716)	(708,158)	(87,696)	(447,924)	(161,472)	
Internal Funds Generated From the Hospital									
Int. Funds Gen. From the Hosp. - Unclimb. Exp. - Yen	1,148,123	92,024	215,979	252,607	1,484,913	213,517	742,915	948,708	
Int. Funds Gen. From the Hosp. - Unclimb. Exp. - Clin	.	226,625	.	864	89,675	155,168	.	330,617	

Figure 183

Clinical Department Ratios - UIC**Key Ratios - SOM and FPP**

Pathology	TOTAL Peds	Physical Medicine	Preventive Medicine	Psychiatry	Radiation Oncology	Radiology	TOTAL Surgery	TOTAL Clinical
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Data Elements

Faculty Salaries & Benefits Rest	(106,356)	21,668	106,258	(2,196,360)	.	336,914	2,107,050	1,608,207
Faculty Salaries & Benefits Paid With Research Dollars	56,480	847,971	1,511	7,189,485	.	.	990,624	15,986,354
Direct Paid Salaries	.	.	.	.	.	.	.	.
• Research	.	.	.	.	.	.	.	.
• Teaching	.	.	.	.	.	.	82,212	1,014,234
• Clinical	1,651,522	468,742	152,279	257,771	.	276,391	2,254,205	9,733,967
Funds Generated Retained	.	.	.	.	.	.	.	.
• Research	(52,305)	(549,597)	.	(1,034,670)	.	(11,063)	(273,540)	(3,956,274)
• Teaching	(253,049)	(423,070)	(86,863)	(844,753)	.	(96,413)	(661,167)	(4,519,431)
• Clinical	(98,208)	(478,949)	(31,298)	(153,697)	.	(505,688)	(1,022,092)	(4,483,792)
Internal Funds Generated From the Hospital	.	.	.	.	.	.	.	.
Int. Funds Gen. From the Hosp. - Unclimb. Exp. - Teac	339,144	1,226,133	147,224	1,226,563	.	654,770	2,039,564	10,732,185
Int. Funds Gen. From the Hosp. - Unclimb. Exp. - Clin	.	303,638	.	.	.	337,209	573,578	2,017,371

Figure 18C

Clinical Department Ratios - UIC Health Sciences Center									
Key Ratios - SOM and FPP									
	Anesthesiology	Dermatology	Emergency Medicine	Family Medicine	TOTAL Medicine	Neurology	OB/GYN	Ophthalmology	
External FTE / FTE	\$ 416,865	\$ 140,944	\$ 414,244	\$ 323,622	\$ 350,668	\$ 234,376	\$ 352,885	\$ 356,187	
Internal FTE / FTE	56,974	31,247	11,891	4,738	17,769	36,373	10,647	11,463	
Total FTE / FTE	\$ 493,839	\$ 172,191	\$ 426,136	\$ 328,360	\$ 368,437	\$ 270,749	\$ 363,532	\$ 369,650	
Clinical Est FTE / FTE	\$ 397,864	\$ 161,267	\$ 344,593	\$ 84,496	\$ 217,079	\$ 163,805	\$ 270,369	\$ 249,876	
Research Est FTE / FTE	13,985	35,054	33,894	24,917	119,476	56,696	61,023	128,670	
Total Exp as a % of Est FTE	157.1%	213.0%	123.4%	139.9%	164.0%	171.0%	162.6%	125.7%	
Total Fac Sal + Ben as a % of Est FTE	84.6%	93.7%	50.2%	52.7%	75.3%	85.8%	77.3%	56.3%	
Clin NonFac Sal + Ben (People) as a % of Clin Est F	3.3%	56.1%	0.1%	60.6%	28.5%	38.8%	40.6%	44.0%	
Clin NonFac Sal + Ben (Other) as a % of Clin Est FTE	57.9%	63.9%	55.9%	54.4%	46.3%	44.3%	39.2%	27.5%	
Total Fac Sal + Ben per FTE	\$ 369,443	\$ 132,002	\$ 208,016	\$ 170,596	\$ 264,223	\$ 201,126	\$ 272,827	\$ 200,419	
Total NonFac Sal + Ben (People) per FTE	15,647	69,056	34,742	134,294	90,238	76,938	123,883	107,445	
Total NonFac Sal + Ben (Other) per FTE	301,287	99,138	268,381	147,989	220,769	122,787	172,256	139,757	
Total Exp per FTE	\$ 686,378	\$ 300,196	\$ 511,139	\$ 452,879	\$ 573,229	\$ 400,851	\$ 573,966	\$ 447,632	
Actual FTE / FTE	\$ 148,619	\$ 145,064	\$ 130,043	\$ 181,030	\$ 199,709	\$ 139,223	\$ 157,804	\$ 109,710	
Dept FTE / FTE	9,314	513	457	4	9,844	3,900	282	7,974	
Net CPS / FTE	64,179	25,818	54,693	49,122	61,526	38,201	48,047	40,104	
Number of FTE:	14	9	12	13	62	8	27	26	
Number of MD									
Faculty Salaries									
Clinical External Funds Generated as a % of Total Est	91.1%	71.8%	83.2%	26.1%	61.9%	69.9%	76.6%	58.9%	
Clinical Fac. Sal. & Ben. as a % of Clinical Est. Fund	46.6%	57.8%	38.3%	119.4%	46.8%	54.7%	63.4%	32.4%	
Clinical Fac. Sal. & Ben. as a % of Total Fac. Sal. & Ben.	50%	44%	63%	59%	38%	45%	63%	34%	
- with salary reset	64%	24%	73%	11%	43%	44%	71%	19%	
- without salary reset									
Clinical Margin as a % of Total Margin	100%	100%	252%	81%	114%	98%	101%	96%	

Figure 180

Clinical Department Ratios - UI										
	Pathology	TOTAL Peds	Physical Medicine	Preventive Medicine	Psychiatry	Radiation Oncology	Radiology	TOTAL Surgery	TOTAL Clinical	
External FTE/FTE	\$ 179,823	\$ 211,170	\$ 118,018	\$ -	\$ 323,737	\$ -	\$ 371,378	\$ 404,670	\$ 324,248	
Internal FTE/FTE	23,512	16,984	24,567	-	4,338	-	33,457	30,204	18,980	
Total FTE/FTE	\$ 203,335	\$ 227,174	\$ 142,585	\$ -	\$ 328,075	\$ -	\$ 404,835	\$ 434,874	\$ 343,148	
Clinical Exp FTE/FTE	\$ 140,779	\$ 130,369	\$ 100,213	\$ -	\$ 38,215	\$ -	\$ 361,302	\$ 348,879	\$ 202,928	
Research Exp FTE/FTE	16,854	56,304	417	-	218,391	-	3,981	39,950	91,344	
Total Exp as a % of Est FTE	232.1%	142.3%	270.1%	0.0%	145.3%	0.0%	122.7%	150.9%	151.2%	
Total Fac Sal + Ben as a % of Est FTE	158.9%	86.6%	135.4%	0.0%	69.7%	0.0%	74.1%	74.9%	74.9%	
Clin Nonline Sal + Ben (People) as a % of Clin Est FTE	2.7%	3.8%	52.0%	0.0%	48.0%	0.0%	0.9%	22.4%	22.7%	
Clin Nonline Sal + Ben (Other) as a % of Clin Est FTE	36.3%	34.1%	49.7%	0.0%	45.6%	0.0%	36.4%	36.4%	41.5%	
Total Fac Sal + Ben per FTE	\$ 285,683	\$ 182,951	\$ 159,740	\$ -	\$ 225,785	\$ -	\$ 275,033	\$ 302,992	\$ 242,778	
Total Nonline Sal + Ben (People) per FTE	26,289	19,094	60,455	-	71,671	-	6,564	97,293	72,280	
Total Nonline Sal + Ben (Other) per FTE	105,449	98,358	98,547	-	122,976	-	174,263	210,550	175,132	
Total Exp per FTE	\$ 417,421	\$ 300,404	\$ 318,742	\$ -	\$ 470,432	\$ -	\$ 455,860	\$ 610,816	\$ 490,159	
Actual FTE/FTE	\$ 253,052	\$ 83,806	\$ 125,056	\$ -	\$ 133,218	\$ -	\$ 45,521	\$ 192,484	\$ 140,162	
Depts FTE/FTE	4,682	1,292	210	-	2,580	-	177	15,761	5,648	
Net CUS/FTE	45,677	29,659	29,226	-	62,137	-	41,902	57,248	50,413	
Number of FTE	13	44	6	-	58	-	18	48	158	
Number of MD	-	-	-	-	-	-	-	-	-	
Faculty Salaries										
Clinical External Funds Generated as a % of Total Est	78.3%	61.2%	84.9%	0.0%	11.8%	0.0%	97.3%	86.2%	62.6%	
Clinical Fac Sal + Ben as a % of Clinical Est Fund	122.2%	73.4%	69.9%	0.0%	155.0%	0.0%	55.8%	45.6%	56.4%	
Clinical Fac Sal + Ben as a % of Total Fac Sal & B	60%	52%	44%	0%	26%	0%	73%	52%	47%	
- with salary reset	57%	53%	55%	0%	10%	0%	80%	67%	49%	
- without salary reset										
Clinical Margin as a % of Total Margin	97%	101%	87%	0%	78%	0%	101%	99%	102%	

Figure 19A

Key Ratios - SIM and FPP		Key Department Ratios - UIHC Benchmarks - FY1997										
		ANESTHESIOLOGY										
		A	B	C	D	E	F	G	H	I	J	K
Data Elements												
Faculty Compensation Base		\$ 312,620	\$ 367,727	\$ 684,714	\$ -	\$ 214,791	\$ 2,918,027	\$ 369,466	\$ 278,838	\$ -	\$ -	\$ -
Faculty Compensation Paid With Research Dollars		\$ 300,356	\$ -	\$ 78,421	\$ 366,967	\$ -	\$ 661,681	\$ 141,993	\$ -	\$ 799,622	\$ 374,332	\$ 330,964
Direct Paid Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Research		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Teaching		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clinical		\$ -	\$ -	\$ 967,390	\$ -	\$ 333,861	\$ -	\$ -	\$ 433,136	\$ 345,819	\$ -	\$ -
Funds Generated Retained		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Research		\$ (351,731)	\$ -	\$ (56,374)	\$ (206,919)	\$ -	\$ (24,694)	\$ (67,681)	\$ 1,997	\$ (641,247)	\$ (264,549)	\$ (74,034)
Teaching		\$ (192,208)	\$ (94,301)	\$ (343,534)	\$ (262,150)	\$ (60,877)	\$ (174,384)	\$ (209,989)	\$ (218,616)	\$ (132,221)	\$ (147,436)	\$ (200,724)
Clinical		\$ (328,743)	\$ (27,489)	\$ (456,670)	\$ (577,041)	\$ (328,993)	\$ (108,180)	\$ (63,722)	\$ (448,986)	\$ -	\$ (2,303,237)	\$ (1,144,581)
Internal Funds Generated From the Hospital		\$ -	\$ 10,000	\$ -	\$ 203,100	\$ -	\$ 503,298	\$ -	\$ -	\$ 88,800	\$ -	\$ 14,738
Internal Funds Generated From the Hospital - Unrestricted		\$ -	\$ 445,121	\$ 1,148,123	\$ -	\$ 14,647	\$ 239,375	\$ 477,964	\$ -	\$ 1,304,281	\$ -	\$ -
Internal Funds Generated From the Hospital - Unrestricted		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense - Teaching		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense - Clinical		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Figure 19B

Key Department Ratios - UHC Benchmarks - FY1997

Key Ratios - SOM and FPP	ANESTHESIOLOGY													Alton	Standard Deviation
	A	B	C	D	E	F	G	H	I	J	K	L			
External Funds Generated per Faculty FTE	\$ 340,872	\$ 248,561	\$ 476,865	\$ 272,083	\$ 234,341	\$ 166,707	\$ 259,298	\$ 312,503	\$ 309,155	\$ 164,572	\$ 312,177	\$ 141,409	\$ 292,208	\$ 80,710	
Internal Funds Generated per Faculty FTE	\$ 6,574	\$ 47,662	\$ 56,974	\$ 14,132	\$ -	\$ 19,376	\$ 40,937	\$ 5,266	\$ 10,481	\$ -	\$ -	\$ 56,499	\$ 21,132	\$ 22,560	
Total Funds Generated per Faculty FTE	\$ 347,446	\$ 296,223	\$ 533,839	\$ 286,217	\$ 234,341	\$ 206,083	\$ 300,235	\$ 317,769	\$ 407,636	\$ 164,572	\$ 312,177	\$ 197,908	\$ 313,340	\$ 103,270	
Clinical External Funds Generated per Faculty FTE	\$ 231,243	\$ 246,877	\$ 397,864	\$ 239,580	\$ 230,265	\$ 165,102	\$ 244,919	\$ 304,315	\$ 320,962	\$ 142,847	\$ 285,086	\$ 137,508	\$ 261,589	\$ 71,375	
Research External Funds Generated per Faculty FTE	\$ 93,835	\$ 30	\$ 13,915	\$ 25,350	\$ 792	\$ 17,813	\$ 10,316	\$ 106	\$ 71,249	\$ 19,727	\$ 19,144	\$ 602	\$ 22,008	\$ 29,835	
Total Expenses as a Percent of External Funds Generated	123.0%	122.7%	157.1%	115.6%	100.9%	164.3%	135.7%	105.0%	108.5%	195.7%	110.6%	115.4%	135.1%	31.1%	
Total Faculty Compensation as a Percent of External Funds Generated	51.7%	67.0%	84.6%	75.6%	83.8%	94.8%	68.6%	54.6%	56.3%	107.4%	51.4%	62.1%	71.6%	18.3%	
Clinical Nonfaculty Compensation as a Percent of Clinical External Funds Generated	22.6%	37.9%	3.7%	7.3%	39.7%	9.7%	23.6%	13.3%	12.0%	3.2%	10.6%	12.8%	16.3%	12.7%	
Clinical Nonfaculty Maximum Compensation Expense as a Percent of Clinical External Funds Generated	8.8%	9.5%	57.9%	18.1%	21.6%	21.6%	27.6%	27.2%	29.5%	9.1%	4.9%	39.7%	27.4%	16.0%	
Total Faculty Compensation per Faculty FTE	\$ 174,176	\$ 166,652	\$ 389,243	\$ 205,587	\$ 203,983	\$ 176,970	\$ 177,903	\$ 170,630	\$ 223,330	\$ 176,716	\$ 160,535	\$ 211,972	\$ 201,216	\$ 56,511	
Total Nonfaculty Compensation per Faculty FTE	\$ 130,023	\$ 100,845	\$ 15,647	\$ 21,621	\$ 96,667	\$ 20,976	\$ 65,803	\$ 46,116	\$ 85,126	\$ 26,621	\$ 42,382	\$ 45,365	\$ 39,130	\$ 16,406	
Total Nonfaculty Maximum Compensation Expense per Faculty FTE	\$ 115,182	\$ 36,181	\$ 301,282	\$ 86,863	\$ 149,698	\$ 21,539	\$ 108,832	\$ 111,373	\$ 122,141	\$ 108,222	\$ 105,542	\$ 116,535	\$ 120,983	\$ 64,026	
Total Expenses per Faculty FTE	\$ 419,331	\$ 307,678	\$ 606,377	\$ 316,073	\$ 447,328	\$ 269,435	\$ 350,556	\$ 328,173	\$ 430,787	\$ 322,960	\$ 313,454	\$ 393,822	\$ 381,549	\$ 111,361	
Actual Funds Incurred per Faculty FTE	\$ 67,652	\$ 21,660	\$ 146,619	\$ 17,280	\$ 150,031	\$ 73,109	\$ 42,832	\$ 20,816	\$ 40,470	\$ 157,487	\$ 51,021	\$ 16,027	\$ 68,901	\$ 56,949	
Departmental Funds Incurred per Faculty FTE	\$ 6,275	\$ 4,061	\$ 9,314	\$ 5,569	\$ 237	\$ 4,827	\$ 12	\$ 157	\$ 15,519	\$ 3,178	\$ 1,642	\$ 20,236	\$ 3,967	\$ 6,431	
Contractor Provided Services per Faculty FTE	\$ 44,087	\$ 17,092	\$ 64,179	\$ 32,418	\$ 98,160	\$ 33,089	\$ 33,322	\$ 17,012	\$ 22,342	\$ 73,462	\$ 39,044	\$ -	\$ 39,851	\$ 27,273	
Number of Faculty FTEs	25.0	57.0	13.7	36.6	21.9	47.2	55.3	32.0	43.4	67.0	51.8	40.0	40.7	15.7	
Number of MDs	0.0	0.0	0.0	32.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.8	9.5	
Faculty Compensation															
Clinical External Funds Generated as a Percent of Total External Funds Generated	62.8%	99.3%	91.1%	88.1%	98.5%	88.5%	94.5%	97.4%	80.8%	86.8%	97.6%	98.9%	90.4%	9.1%	
Clinical Faculty Compensation as a Percent of Clinical External Funds Generated	51.1%	53.0%	46.6%	75.9%	76.3%	37.0%	62.0%	42.3%	55.3%	71.0%	43.6%	67.5%	56.6%	13.7%	
Clinical Faculty Compensation as a Percent of Total Faculty Compensation	70.6%	78.6%	50.2%	88.4%	83.7%	34.5%	85.4%	75.4%	79.4%	57.4%	78.6%	99.5%	71.8%	18.7%	
with salary reset	71.8%	82.4%	63.7%	88.4%	92.5%	68.4%	89.3%	80.5%	79.4%	57.4%	78.6%	99.5%	70.4%	12.0%	
without salary reset	0.0%	112.3%	100.2%	100.0%	100.1%	86.7%	100.0%	176.9%	111.5%	50.0%	100.0%	83.6%	91.5%	41.7%	
Clinical Operating Margin as a Percent of Total Operating Margin															

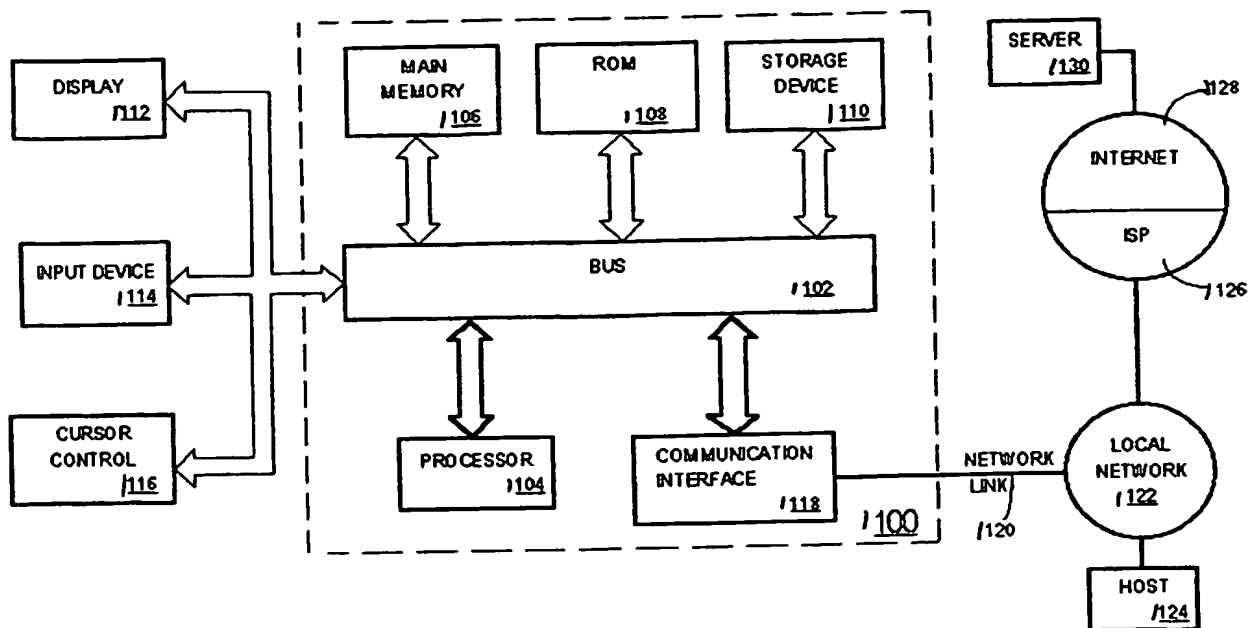


Figure 20

INTERNATIONAL SEARCH REPORT

International application No.

PCT/US00/29938

A. CLASSIFICATION OF SUBJECT MATTER

IPC(7) : G06F 17/60

US CL : 705/30

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Electronic data base consulted during the international search (name of data base and, where practicable, search terms used)

C. DOCUMENTS CONSIDERED TO BE RELEVANT

Category *	Citation of document, with indication, where appropriate, of the relevant passages	Relevant to claim No.
Y,P	US 6,128,602 A (NORTHINGTON et al) 03 October 2000 (03.10.2000), See entire document	1-14
Y,P	US 6,041,312 A (BICKERTON et al) 21 March 2000 (21.03.2000), See entire document	1-14
A	US 5,799,286 A (MORGAN et al) 25 August 1998 (25.08.1998), See entire document	1-14
A	US 5,638,519 A (HALUSKA) 10 June 1997 (10.06.1997), See entire document	1-14
A,P	US 6,014,640 A (BENT) 11 January 2000 (11.01.2000), See entire document	1-14
A	US 5,790,847 A (FISK et al) 04 August 1998 (04.08.1998), See entire document	1-14
A,P	US 6,073,104 A (FIELD) 06 June 2000 (06.06.2000), See entire document	1-14
A	US 4,503,503 A (SUZUKI) 05 March 1985 (05.03.1985), See entire document	1-14
A	US 5,970,475 A (BARNES et al) 19 October 1999 (19.10.1999), See entire document	1-14
A	US 5,704,044 A (TARTER et al) 30 December 1997 (30.12.1997), See entire document	1-14

☐ Further documents are listed in the continuation of Box C.

☐ See patent family annex.

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Authorized officer

James Trammell *James R. Matthews*

Telephone No. (703)305-9700

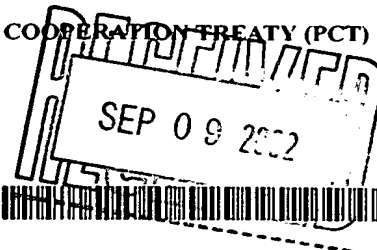
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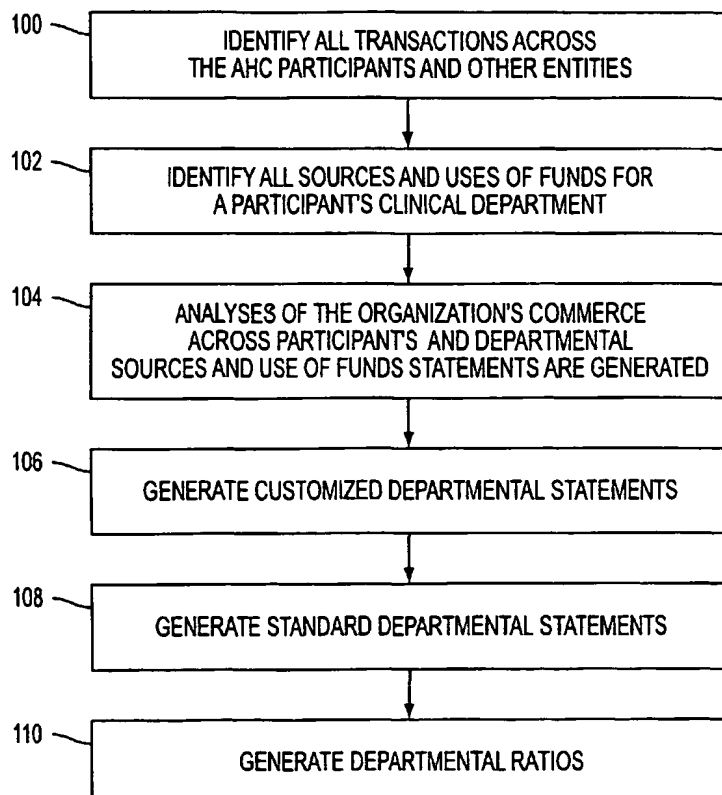
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- (71) Applicant (for all designated States except US): **UNIVERSITY HEALTHSYSTEM CONSORTIUM [US/US];**
Suite 700, 2001 Spring Road, Oak Brook, IL 60521-1890 (US).
- (72) Inventors; and
(75) Inventors/Applicants (for US only): **BAKER, Robert, J. [US/US];** 910 Dakota Circle, Naperville, IL 60563 (US). **BURNETT, David, A. [US/US];** Unit 6-E, 200 East Pearson, Chicago, IL 60611 (US). **GAHABE, Michael, A. [US/US];** 10 Buckingham Terrace, Lake Oswego, OR 97035 (US).
- (74) Agents: **STEWART, David, L. et al.;** McDermott, Will & Emery, 600 13th Street, N.W., Washington, DC 20005-3096 (US).
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[Continued on next page]

(54) Title: **FUNDS FLOW SYSTEM FOR ACADEMIC HEALTH CENTERS**

(57) Abstract: A system and method for tracking and reporting the flow of funds between participants in an academic health center including a school of medicine, a hospital and a faculty clinical practice. The participants identify transactions between the participants and other entities (100). The participants then list all of the sources of funds and uses of funds for each department within a participant (102). The lists are analyzed to generate departmental sources of funds and uses of funds statements (104). The flow of funds include normalized hidden sources of funds, such as unreimbursed expenses. The lists are used to generate standardized (108) and customized departmental statements (106). Using the standardized departmental statements and participant statements, departmental and participant ratios can be generated (110). The ratios allow the participants to compare the participant's departments with each other as well as with other participant's departments and with other academic health centers.

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FUNDS FLOW SYSTEM FOR ACADEMIC HEALTH CENTERS**CROSS-REFERENCE TO RELATED APPLICATIONS**

This application claims priority from U.S. Provisional Application No. 60/162,328, filed October 29, 1999, which is incorporated herein by reference in its entirety.

FIELD OF THE INVENTION

The invention relates to a system and method for tracking and reporting the flow of funds and more particularly to a system and method for tracking and reporting the flow of funds between participants in an academic health center comprising a school of medicine, a hospital and a faculty clinical practice, thus allowing comparisons between the different participants and departments of participants and comparisons among different academic health centers.

BACKGROUND OF THE INVENTION

Figure 1 is a block diagram of an academic health center (AHC) or an academic clinical enterprise having as participants a school of medicine 12, a hospital 14 and a faculty practice plan 16. The AHC 10 allows for the advancement of medical knowledge, providing medical care to patients and preparing medical students. The AHC 10 allows each participant to perform their given tasks with support from the other participants. For example, since a school of medicine 12 can only provide a limited education to its students, the students must rely on the doctors and hospital 14 to provide real life training.

Although each participant in an AHC interacts with and relies on the other participants, there is no proper method to account for and determine the value of these partnerships and relationships in monetary measures. Without proper accounting, the participants cannot properly compare the cost and benefits each

receives as part of the AHC 10. Similarly, it is difficult to compare the efficiency of a department within a participant. For example, a hospital cannot measure the efficiency of its orthopedics department with the ophthalmology department. Without proper accounting, a hospital cannot compare the efficiency of its orthopedics department with other orthopedic departments located at different hospitals in other AHC's.

One of the reasons for such problems is that each participant has its own accounting system thus each participant treats costs differently. Moreover, even if the participants use the same accounting system, the participants still cannot make realistic comparisons because the participants do not typically define transactions and measures in the same manner, nor do they account for hidden costs or income such as service and benefits which they receive for free from another participant. Without a shared accounting system which properly accounts for each transaction, whether it is a cash or non-cash transaction, the participants cannot use meaningful benchmarking procedures to determine how a department within a participant or a participant is operating.

SUMMARY OF THE INVENTION

The problems of the prior art overcome in accordance with one embodiment of the invention by identifying, pricing, and categorizing each transaction between the parties thereby allowing the costs and values of the services between each party to be analyzed and appropriate action can be taken to correct for any imbalance in costs or benefits that a participant receives at the cost of another participant.

The present invention provides both processes and comparative financial data that enable the participants of an AHC: the hospital, practice plan and school of medicine, which are referred to as the participants in the "triangle," to use common

definitions and formats to identify and discuss the real costs and value of the services each participant provides and how services are funded. The invention permits all participants start from common ground with common definitions. The present invention also provides departmental analyses of sources and uses of funds, i.e., income statements, which allow evaluation of departmental performance in a mission-based format. Thus the present invention provides for analyses of the following: academic medical center interdependencies; productivity, efficiency and operating performance across missions; investment of academic center resources; net state and community support; and benchmarking. In addition, because the format logic and definitions have been standardized for all participants, comparison across institutions and departments is possible.

On one level, benchmarking allows one participant in an AHC to determine how that participant compares with other participants in other AHCs, e.g., hospital A verse hospital B and/or hospital C. Benchmarking can also be used to compare one department within a participant with another department within the same participant, e.g., pediatrics verse cardiovascular. Benchmarking also allows for a department in one participant to be compared with the same department in another participant in another AHC, e.g., pediatrics in hospital A verse pediatrics in hospital B. Such comparisons are possible if each party is being compared using the same framework. In other words, for one department to be compared to another department, the departments must categorize their costs in the same manner as well provide the same value for similar tasks. For example, if a first pediatrics group does not calculate the costs for bedsheets in their operating costs, but a second pediatrics group does, the two departments cannot be properly compared. Thus, there is a need for each party to label or categorize similar costs in similar ways.

Therefore, the participants in the system must identify and categorize their costs and services in the same manner thereby allowing for proper comparisons. Such comparisons will enable a party to determine if their costs are different from another party's costs for the same service and appropriate action can be taken. In order to do this, each participant needs to identify all transactions occurring between itself and the other participants, as well as transactions between itself and other relevant entities. For example, the school of medicine 12 needs to identify the transactions between the school of medicine 12 and the hospital 14 and care providers, as well as between the school of medicine 12 and the parent university, state, etc. All sources and uses of funds also need to be identified. Once identified, the sources and funds can be categorized using the same categories for each participant.

By analyzing the "commerce" or flow of funds between the participants in an AHC, departmental sources and uses of funds statements are prepared. The analysis need to be done such that the participants can understand and explain these transactions. Once all of the transactions have been identified and categorized, standard reports are generated. These reports can include a standard triangle statement and standard department statements, discussed hereinafter. The reports form the basis of a comparative database and are used to develop departmental ratios for comparison purposes.

The advantages of the present invention will become readily apparent to those skilled in the art from the following detailed description, wherein only the preferred embodiments of the invention are shown and described, simply by way of illustration of the best mode contemplated of carrying out the invention. As will be realized, the invention is capable of other and different embodiments, and its several

details are capable of modifications in various obvious respects, all without departing from the invention. Accordingly, the drawings and description are to be regarded as illustrative in nature, and not as restrictive.

BRIEF DESCRIPTION OF THE FIGURES

- 5 Figure 1 is a block diagram of an academic health center.
- Figure 2 is a flow chart of the steps of the present invention.
- Figure 3A is a block diagram for the payment for service definition.
- Figure 3B is a block diagram for the expense reimbursement definition.
- Figure 3C is a block diagram for the support - unreimbursement definition.
- 10 Figure 4 is a block diagram of a financial model/logic for support and purchased services across operating activities.
- Figure 5 is a block diagram of a financial model/logic for support and purchased services between operating activities and university, VPHA, health system or state, county and community.
- 15 Figure 6 is a chart of the transactions occurring in Figures 4 and 5.
- Figure 7 is a table of the internal commerce among the school of medicine, the faculty clinical practice and the hospital.
- Figure 8 is a table of the internal commerce among the school of medicine, the faculty clinical practice, the hospital, and the university, VPHA, health system,
- 20 and state, county and community.
- Figure 9 is a block diagram of a financial model/logic for support and purchased services across and between operating activities.
- Figure 10A is a chart of the transactions for programs and services illustrated in Figure 9.

Figure 10B is a chart of the transactions for OVCHS and Strategic Investment Fund as illustrated in Figure 9.

Figure 10C is a chart of the transactions for public aid and prison population illustrated in Figure 9.

5 Figure 10D is a chart of the transactions for research and training illustrated in Figure 9.

Figure 10E is a chart of the transactions for centrally provided services illustrated in Figure 9.

Figure 11 is a table of the purchased services and support by the hospital.

10 Figures 12A-B are tables of the strategic investment fund.

Figure 13 is a listing of the different reporting departments.

Figure 14 is a block diagram of a departmental funds flow income statement.

Figures 15A-B are tables listing the sources of funds for the participants of the AHC.

15 Figure 15C is a table listing the uses of funds for the participants of the AHC.

Figure 16 is an exemplary standard departmental statement.

Figure 17 is an exemplary customized departmental statement.

Figures 18A-D are exemplary tables of the clinical department ratios.

Figures 19A-B are exemplary tables of the key department ratios.

20 DESCRIPTION OF THE PREFERRED EMBODIMENT

The description of the invention which follows is exemplary. However, it should be clearly understood that the present invention may be practiced without the specific details described herein. Well known structures and devices are shown in block diagram form to avoid any unnecessarily obscuring the present invention.

25 An underpinning of the present invention is the recognition that AHCs are

continually providing support to under-funded programs and making investments in new program and project development. The distinction between support and investments is often unclear. Even when an equity transfer is identified as an investment, expected returns, whether they be financial, programmatic or academic, are often poorly defined, if at all. One of the key benefits of the investment approach, i.e., viewing support as investments, is to prompt the equity provider and recipient to define the expected return.

Sources of investment equity, relatively common to all participants, include centrally retained indirect cost recovery from research, tuition and fees, taxes on clinical revenues, plant funds, trust fund earnings and internally restricted balances, current fund cash balances, net income and state and local appropriations when available. Uses of investment capital include funding of new programs and services, such as centers of excellence, construction projects, faculty additions, and primary care network development.

Many other equity transfers occur within AHCs, clearly of a support nature. In addition, support may take the form of unreimbursed expenses incurred by one party for the benefit of another. A major benefit of identifying the rationalizing equity transfers and other forms of support is that when continuing investment or support transfers makes no sense, the equity identified is essentially new strategic capital that can be direct to other uses.

Each participant is different, with its unique history, ownership, governance and financial relationships. Yet each participant wishes to compare itself to the other participants and to a common database in order to understand how others are addressing like issues and in order to benchmark productivity and efficiency.

Referring to Figure 2, a block diagram of the method for the present invention is illustrated. The method starts with identifying each transactions occurring across AHC participants (school of medicine 12, hospital 14, and faculty clinical practice 16 at step 100. This step also includes identifying transactions between the participants
5 and parent university, government and other relevant entities. In addition, all sources and uses of funds for that participant's clinical departments are identified. Next, all sources and uses of funds for a participant's clinical department are identified at step 102. Then, an analyses of the organization's "commerce" across participants and departmental sources and uses of funds statements are generated
10 at step 104. These are done in a manner that the participant deems relevant to understand and explain itself financially internally.

After all of the transactions have been correctly identified and categorized all its financial transactions, customized departmental statements are generated at step 106. Using defined logic and rules, relevant data contained in the customized
15 departmental statements are used to generate standard departmental statements at step 108. The departmental statements are used to form the basis of the comparative database and are used to develop the comparative departmental ratios at step 110. Using the ratios and the other information, reports are generated for each participant.

20 In the most preferred embodiment, there are seven reports generated: custom triangle and supporting statements, standard triangle and supporting statements, customized departmental statements, standard department statements, departmental ratios by participants, ratios by department across participants, aggregate department sources and uses per FTE.

Referring back to step 102, all transactions between the participants which result in economic interdependencies need to be identified whether cash or non-cash. Cash transaction typically represent the following categories: support/funds provided; payment for service; and expense reimbursement or revenue passthrough.

5 Non-cash transaction that represent a transfer of value include unreimbursed expenses and funds generated and retained. Unreimbursed expenses are expenses incurred on behalf of another operating activity that are requested or needed by that activity but are not charged back or reimbursed. Funds generated retained are funds generated from operating activities that are retained at executive or central levels.

10 By aggregating both cash and non-cash transactions as part of the analysis of the transfer of value ("funds flow") that occurs across missions of an AHC or between mission operating activities and the institution or community: spending on behalf of another entity has the same result in terms of a transfer of value as providing funds or receiving and retaining funds generated from another entity's
15 operating activities as receiving funds.

Cash and non-cash "flow of funds" categories are further combined into two basic categories of support and payment for services. The support category consists of support given, unreimbursed expense and funds generated retained. The payment for services category consist of purchased services across operating
20 activities, payment for central services and payment for clinical services. Purchased services across operating activities include physician leadership, physician service, physician incentives and non-physician. The payment for central services are payments to the university, vice-president of health affairs (VPHA) and health system. The payment for clinical services includes payments from government, e.g.,
25 state, county and community.

Referring to Figure 3A , a block diagram of the payment for service definition from the hospital's perspective is illustrated. For a hospital expense incurred at either the faculty care practice or school of medicine 202, the hospital must decide whether to reimburse the participant for the expense or not. For reimbursable expenses 204, the expense is for either a faculty clinical practice or school of medicine core service 206 or not for a faculty clinical practice or school of medicine core service 208. If the core service is needed or required 210, then the service is considered as a purchased service 212. If the core service is not a needed or required, then the service is a purchased service with the fair marker value needing to be determined 214. Thus, an entity would pay for another entity for core service at the appropriate level to support the buyer's mission operating activities (hospital clinical mission, faculty clinical mission, and school of medicine research and teaching missions).

Referring to Figure 3B, a block diagram of an expense reimbursement from the hospital's perspective is illustrated. For a hospital expense incurred at either the faculty care practice or school of medicine 202, the hospital must decide whether to reimburse the participant for the expense or not. For reimbursable expenses, the expense is for either a faculty clinical practice or school of medicine core service 206 or not for a faculty clinical practice or school of medicine core service 208. For a non-core service the expense is reimbursed 216. Thus, a participant would reimburse another entity's expenses that support the buyer's mission operating activities but are not core services for the seller.

Referring to Figure 3C, a block diagram of an unreimbursed expense for support from the hospital's perspective is illustrated. For a hospital expense incurred at either the faculty care practice or school of medicine 202, the hospital must decide whether to reimburse the participant for the expense or not. For non reimbursable

expenses by the hospital 218, the expense is labeled as support 222 if it is need or affected by the hospital 220 and expense is considered a faculty clinical practice or school of medicine expense 224 if it was not needed or affected by the hospital 220.

Thus, expenses incurred on behalf of another operating activity (people, space, service, capital) that are requested or needed by that activity are reimbursed.

As depicted in Figure 4, a financial model/logic for support and purchased services across operating activities is illustrated. Each participant provides support categorized as support given A and unreimbursed expenses B to other participants. The support given A is broken into two categories: the funds the hospital 14 provides to the school of medicine 12 for investment in programs and services; and the funds faculty clinical practice 16 clinical department provides to the school of medicine 12 clinical department counterpart (transfers and contributions). The unreimbursed expenses B is broken into four categories: the expenses the school of medicine 12 provides for the teaching and supervision of residents to the hospital 14 without reimbursement; the expenses the hospital 14 spends employing the physician assistants and nurse practitioners who benefit the faculty clinical practice 16; the expenses the faculty clinical practice 16 provides medical direction to the hospital 14 without reimbursement; and the faculty clinical practice 16 incurs related to research and teaching (e.g., payment of faculty salaries, non-faculty salaries, supplies, etc).

In addition, joint venture support C is provided between the faculty clinical practice 16 and the hospital 14 based on differing levels of reimbursement for patient populations including indigent and Medicaid. There also funds generated retained G which are funds from the school of management to faculty clinical practice 16. The funds are the dean's tax net of centrally provided funds.

The purchased services D across the operating activities include services for physician leadership, physician services, physician incentives and non-physician services. The hospital 14 pays the school of medicine 12 for teaching and supervising residents. The hospital 14 pays the faculty clinical practice 16 for medical direction, professional service (e.g., emergency room, pathology, etc.) and gainshare and incentive programs with faculty clinical practice 16 departments and physicians 16.

Referring to Figure 5, a financial model/logic for support and purchased services between operating activities and university, VPHA, health system 18 or state, county and community 20 is illustrated. Support includes support given E, F and K, unreimbursed expenses H and L and funds generated retained. Support given E, F, and K include: the state/university 18 providing annual funding to the school of medicine 12 for investment in programs and services; the hospital 14 providing funding to other university areas 18 (e.g., School of Nursing, School of Allied Health Provisions, etc.) for investment in programs and services; and the state 20 and university 18 providing funding to the hospital 14 for investment in programs and services. The unreimbursed expenses H includes the university providing central services at a level which exceed funds generated retained from the departments (e.g., tuition and fees retained, indirect cost recovery retained, etc.). The unreimbursed expenses L includes expenses incurred by the hospital 14 for provision of indigent care which exceeds reimbursement provided by the state and the expenses incurred by the faculty clinical practice 16 for provisions of indigent care which exceeds reimbursement provided by the state 20. The funds generated retained I include the funds the university retains from the funds generated by the

department (e.g., tuition and fees retained, indirect cost recovery retained) at a rate which exceeds the value of services provided by the university 18.

The payment for services include funds generated retained J and indigent care payment for service N. The funds generated retained include funds the university retains from the funds generated by the department (e.g., tuition and fees retained, indirect cost recovery retained, etc.) at a rate is less than or equal to the value or services provided by the university 18. The indigent care payment for service includes the funding/reimbursement the state provides the hospital 14 for the provision of care to patient populations including indigent and Medicaid and the funding/reimbursement to the faculty clinical practice 16 for the provision of care to patient populations including indigent and Medicaid.

Referring to Figure 6, a table of the transactions is illustrated.. The exemplary table provides information about the transactions including who is providing who funding (from/to), an index numbering each transaction, an ACT index number, whether the funds are given or are payment for service (S, PS), the description of the transaction, the amount of the transaction, and the source of the funding.

As depicted, indexes A₄, B₄ illustrate the support the hospital 14 gives to the faculty clinical practice 16. Index A₄ consists of \$1.5 M given for an ASC list. Index B₄ consists of \$1.5 M gives for hospital based clinics, enterprise-wide marketing, and enterprise-wide contracting. Index D₄ depicts the amount (\$7.7 M) the hospital 14 pays the faculty clinical practice 16 for services. The services are gain sharing and the emergency room contract of the ASC list. Index C depicts the funds (\$3.6 M) the faculty clinical practice 16 provides to the hospital 14.

Index A₂ depicts the support (\$1.8 M) the hospital 14 gives the school of medicine 12. The support is given for the ASC list. In turn, index A₁ depicts the

support (\$1.5 M) the school of medicine 12 gives the hospital. This funding is for supporting the residency program.

Index A₅ depicts the support (\$49.2 M) the school of medicine 12 gives the faculty clinical practice 16. The support is given for the faculty salaries paid out of the clinical funds and clinical expenses. In turn, index A₆ depicts the support (\$47.9 M) the faculty clinical practice 16 gives the school of medicine 12. This funding is for supporting the net income transfer. Index B₆ depicts the support (\$10.6 M) the faculty clinical practice 16 gives the school of medicine 12. The support is given for paying the faculty salaries for research and teaching from the clinical mission. Index G depicts the support (\$3.7 M) the faculty clinical practice 16 gives the school of medicine 12. The support is given for paying the dean's tax.

Index M₂ depicts the support (\$73.2 M) the state 20 pays the hospital 14 for services. The services are for the net revenue for indigent care and tobacco tax revenue. Index L₂ depicts the support (\$21.9 M) the hospital 14 gives the state for unreimbursed indigent care and additional losses the hospital 14 incurs due to resetting indigent care. Index K₂ depicts the support (\$18.5 M) the state 20 pays the hospital 14 for services. The services are for the Medi-CAL graduate medical education (GME) funds and clinical teaching support. Index J₂ depicts the support (\$2.9 M) the hospital 14 pays the university 18 for services. The services are for the central services charged.

Index M₃ depicts the support (\$7.9 M) the state 20 gives the faculty clinical practice 16 for cost in excess of reimbursement for payments received for indigent care. Index L₃ depicts the support (\$3.6 M) the faculty clinical practice 16 gives the state for cost in excess of reimbursement for indigent care and reimbursement gained in resetting indigent care. Index J₃ depicts the support (\$.6 M) the faculty

clinical practice 16 pays the university 18 for services. The services are for the central services charged.

Index I₁ depicts the support (\$8.6 M) the school of medicine 12 pays the university for services. The services are for the ICR retained, tuition and fees received and expenses at the university. Index E₁ depicts the support (\$49 M) the university 18 gives the school of medicine 12 for state funds and expenses at the dean.

Referring to Figure 7, a chart of the internal commerce between the operating activities for each type of service is illustrated. This chart is created by using the information from the previous charts and tables. The rows consists of the purchased services, e.g., physician leadership, physician service, physician incentive, non-physician, and supervision and teaching. The columns consist of who provided the services and who received the services, e.g., hospital to school of medicine, hospital to faculty clinical practice, school of medicine to faculty clinical practice, school of medicine to hospital, faculty clinical practice to hospital and faculty clinical practice to school of medicine.

Referring to Figure 8, a summary sheet is illustrated. The sheet organizes the information from the chart illustrated in Figure 6. As shown, the transactions between the different operating activities are shown. Similarly, the transactions between the operating activities and the university/VPHA/Health System and the transactions between operating activities and the government (state/county/community) are illustrated. These transactions are categorized as either support or payment for support. The support category is further broken into four categories/columns: given, unreimbursed, funds generated retained > centrally provided, and joint venture. A sum of these four categories is in a total column.

At the bottom, the total of each category is tallied for each column is calculated for each operating center, as well as for the university/VPHA/Health system and government. If the totaled figure is a gain, then the figure is labeled as net support and for losses, the figure is labeled as net services purchased from
5 (sold).

Referring to Figure 9, a financial model/logic for support and purchased services across and between operating activities is illustrated. The cash and non-cash transactions are aggregated into three basic levels: across mission operating activities (school of medicine 12, hospital 14, and faculty clinical practice 16);
10 between mission operating activities and the university/state 22 and between the operating activities and the office of the vice-chancellor health systems (OVCHS) 24.

Referring to Figures 10A-E, charts of the fund flows for programs and services across operating activities is illustrated. The exemplary table provides information about the transactions including an index numbering each transaction, who is
15 providing who funding (from/to), whether the funds are given or are payment for service (S, PS), the type of funding, the category of the funding, the amount of the transaction, the description of the transaction, the amount of the transaction, and the source and point of contact for the funding.

Referring to Figure 10A, a chart having the funding flows for programs and
20 services is illustrated. The hospital 14 gives funding support to the faculty clinical practice 16 for state appropriations and state paid benefits to model clinics at the hospital's discretion; state appropriations passed through (cash) and benefits (non-cash); joint venture clinic operations; and contracts between the hospital 14 and school of medicine clinical departments and faculty including salaries (cash) and
25 benefits (non-cash) for medical directorships, chiefs of service, program directors, as

well as for investment in program and services. Funds for the joint venture clinic operations include funding for sharing losses and profits, annual reconciliation verse quarterly (cash flow), expected verse actual collections and medical doctors professional fees (based on sharing formula); low indirect cost/overhead rate, and payment for ambulance care medical directorships. There is also unreimbursed expenses between the hospital 14 and the faculty clinical practice 16 for program and services. These expenses include billing which is 8% of net revenue (non-cash) and A/R funding which is 5% for 80 days (non-cash). The faculty clinical practice 16 has unreimbursed expenses with the hospital 14 for faculty effort benefiting the hospital 14 and unfunded medical direction salaries and benefits (non-cash). There is also an unquantified amount which is inherent in the AMC system, for lack of standardization and equipment.

Referring to Figure 10B, a chart having the funding flows for the office of the vice chancellor of health system (OVCHS) and strategic investment fund (SIF) is illustrated. The hospital 14 provides funding support to the OVCHS for funding of the strategic investment fund (SIF) net of expenditures on hospital projects. The hospital 14 also incurs unreimbursable expenses on behalf of the faculty clinical practice 16 for funding the OVCHS office. The OVCHS, in turn gives support to the faculty practice clinic 16 for SIF expenditures, faculty salaries (cash), faculty benefits (non-cash) and other expenditures (cash). The OVCHS also gives support to the school of medicine 12 for SIF expenditures, faculty salaries (cash), faculty benefits (non-cash) and other expenditures (cash). The faculty clinic practice 16 pays the OVCHS for services. These services are for funding from MDs for marketing (cash).

Referring to Figure 10C, a chart having the funding flows for public aid and for the prisoner population is illustrated. The state funds the hospital 14 and faculty

clinical practice 16 for clinical services for the public and prisoners. However, both the hospital 14 and faculty clinical practice 16 incur unreimbursed expenses in supporting these clinical services. The unreimbursed expenses are a result in the shortfall of the public aid and prison population before reimbursement reset. There is also expenses incurred from the reimbursement foregone under reset.

Referring to Figure 10D, a chart having the funding flows for research and training is illustrated. The hospital 14 incurs an unreimbursed expense for supporting the school of medicine 12. This expense is for clerical and other support for the research. The school of medicine 12 also pays the hospital 14 for hospital services for research for such items as beds, labs, x-rays, etc. The faculty clinical practice 16 gives funding support to the school of medicine 12. The funds are for the dean's tax (cash) of the net of services provided. In addition, the faculty clinical practice 16 incurs an unreimbursed expense for payment of faculty salaries and benefits for research efforts, as well as payment of non-faculty salaries and benefits for research and teaching efforts. The faculty clinical practice 16 incurs unreimbursed expenses for faculty effort benefiting the hospital 14, e.g. committee meetings. Similarly, school of medicine 12 also gives support to the hospital 14 for its residency program. As a result, the school of medicine 12 incurs unreimbursed expenses for faculty effort benefiting the hospital 14, e.g. supervision of house staff.

Referring to Figure 10E, a chart having the funding flows for central provided services is illustrated. The university/state support the school of medicine 12 (including the basic science departments) with state appropriations to the departments for research and teaching (cash) and state paid benefits (non-cash). The university/state support the hospital 14 with state appropriations (cash). The hospital 14 supports the university for other colleges, i.e., health professions,

pharmacy, nursing (cash). The hospital pays the university/state for purchased service from the nursing and dentistry colleges (cash). The university/state support the hospital 14 for maintenance, utilities, and A&G (non-cash). The university/state support the OVCHS with state funding including excellence in academics (cash).

5 The hospital 14 pays the university/state for services. These services are central service charges (i.e., overhead for university/campus administration). The school of medicine 12 pays for central services. The university/state supports the school of medicine 12 for services provided in excess of funds generated retained (non-cash). The faculty clinical plan 16 pays the school of medicine 12 for services including
10 dean's tax applied toward services provided by the dean for the faculty clinical practice 16 (cash).

Referring to Figure 11, a table of the purchased services and support by the hospital is illustrated. Using the above information from the tables/charts, an exemplary table listing the purchased services by the hospital (cash), the purchased
15 service by the hospital (benefits - non-cash), medical service plan (MSP) support to the hospital (non-cash), MSP support to the hospital (benefits -non-cash), total salary value of the services provided to the hospital, total benefits value of the service provided to the hospital, hospital support to MSP (cash), hospital support to MSP (benefits -non-cash); hospital cash payments to MSP, hospital non-cash payments to
20 MSP, and total hospital cash and non-cash payments to MSP are listed in columns for each department, listed in the rows. Each column is tallied, and the total cash payments per salary schedule (excluding ambulance care medical directorships) are determined as well as the variance.

Referring to Figures 12A-B, a chart of the strategic investment fund is
25 illustrated. This columns are broken into the expenditures/transfers out, department

attributed for funds flow, UIC attribution by department, description, school of medicine, hospital, MSP, faculty salaries for the school of medicine, all other school of medicine, faculty salaries for MSP, all other MSP, and the total. The rows are broken into different administrations and the hospital's administrations. Each column

5 is tallied to determine the total expenditure/transfer out of the different entities.

Referring to Figure 13, an exemplary list of the reporting departments is illustrated. For reporting, data is collected at any level which will be useful for internal analyses. In the preferred embodiment, every effort is made to report separately all departments and sections indicated with an * and some departments

10 may be rolled into a parent party. In the preferred embodiment, data is collected for the following departments: anesthesiology*, dermatology*, emergency medicine*, family medicine*, internal medicine*, neurology*, obstetrics/gynecology*, pediatrics*, physical medicine/rehabilitation medicine*, psychiatry*, radiology*. Pathology*, and surgery*. Internal medicine is a parent department and includes general internal

15 medicine, cardiology*, endocrinology/metabolism, geriatrics, gastroenterology*, hematology/oncology*, infectious diseases, nephrology, pulmonary disease*, and rheumatology. Obstetrics/gynecology is a parent department and includes gynecology oncology, maternal and fetal medicine and reproductive endocrinology. Pediatrics is a parent department and includes general pediatrics, pediatric

20 cardiology, pediatric critical care, pediatric endocrinology, pediatric gastroenterology, pediatric neonatal medicine, pediatric neurology, and pediatric pulmonology. Radiology is a parent department and includes nuclear medicine, radiation oncology* and diagnostic radiology*. Pathology is a parent department and includes anatomic pathology, clinical pathology and basic science. Surgery is a parent department and

25 includes cardiovascular surgery, general surgery, neurological surgery*,

ophthalmology*, orthopedic surgery*, otorhinolaryngology*, pediatric surgery, plastic surgery, urology*, and vascular/thoracic surgery.

Referring to Figure 14, an exemplary departmental fund flow income statement is illustrated. As depicted, the excess or deficit funds is the funds generated by the department plus the funds invested in the department minus the department's expenses. In this example, the funds generated include clinical revenue, research revenue, tuition and fees, and purchased administration. The funds invested include departmental and institutional funds. Departmental funds include endowment income, investment income and gifts. Institutional funds include the dean's allocation of state and institutional funds, other institutional funds, centrally provided services less retained funds generated and taxes on funds generated. Expenses include expenses managed at the department as well as expenses managed centrally.

Referring to Figures 15A-B, sources of funds for the school of medicine 12, both externally generated funded research and other academic areas and the faculty clinical practice 16 are illustrated. Externally funds are defined as funds generated from external sources related to current operating activities of the research, teaching and clinical missions. External funds include net patient care revenue, direct expense reimbursement - Federal and non-Federal, indirect cost recovery - Federal and non-Federal, tuition and fees, direct paid salaries, other externally generated funds.

Line 1 is the Net Patient Care Revenue which includes revenue generated from patient care activities. Lines 2 and 3 are Direct Reimbursement (DER), Federal and non-Federal, which include the portion of grant and contract funding for direct expenses (expenses received directly at the department and accounted for at the

department). Grant and contract funds are attributed to research, teaching (e.g., teaching and training grants) or clinical (e.g., public service contracts to provide clinical care) mission activities. Direct expense reimbursement is identified separately for Federal and non-Federal funding sources. Lines 4 and 5 are Indirect

5 Cost Recovery (ICR), Federal and non-Federal, which are portions of grant funding for institutional overhead expenses. Indirect cost recovery is identified separately for Federal and non-Federal funding sources. Line 6 is Tuition and Fees which are student payments for tuition and fees allocated to a department. Payments are not received directly at the departments are reported here and will have an equal

10 amount on Line 29 in the "Funds Generated Retained" section. Line 7 is the Direct Paid Salaries which are faculty compensation received directly form external sources related to current operating activities of the research, teaching or clinical missions (e.g., Veteran Administration direct paid salaries for patient care services). There will be an equal expense amount reported as line 44 - Direct Paid faculty Salaries

15 and Benefits). The other externally generated funds in lines 8a and 8b are other external funds related to research, teaching and clinical mission activities not included in lines 1-7. Line 10 is the subtotal which is calculated by adding lines 1-8.

Internally generated funds are defined as funds generated from the internal sale and purchase of services related to research, teaching and clinical missions.

20 For example, a hospital 14 may purchase medical director services or other physician leadership activities. Internal funds generated includes payments received for services (lines 11 and 12) as well as unreimbursed services (lines 13 and 14). Sale and purchases of services involving the hospital 14 are include in line 11. Unreimbursed services involving the hospital 14 are included in line 13.

25 Unreimbursed services will have an equal offsetting amount recorded on lines 34 or

35 as support to other operating units. Line 16 is the subtotal which is calculated by adding lines 11-14. Line 17 is the total funds generated which is calculated by adding lines 10 and 17.

Institutional Investment includes funds committed to a program or department
5 from University, Health System, Dean or other executive/central level sources. These include funds provided and expenses incurred on behalf of departments that are in excess of external funds generated related to department research, teaching and clinical mission activities that are retained or taxed by executive/central levels.

Lines 18-21 are funds provided from the University, Health System, Dean and
10 other sources. These funds are provided by the executive level sources to a program or department, e.g., Dean's allocations and commitments. Line 22 is the subtotal which is calculated by adding lines 18-21.

Lines 23-26 are expenses incurred on behalf of a department from the University, Health System, Dean and other sources. Overhead and centrally
15 managed expenses incurred on behalf of departments at executive and administrative/central levels that are not charged to departments, e.g., centrally provided services, dean's office expenses, etc. Line 27 is the subtotal which is calculated by adding lines 23-26.

Lines 28-30 are funds generated retained from the research/ICR retained,
20 teaching and clinical. External funds generated related to department research, teaching and clinical mission activities that are retained or taxed by executive levels, e.g., ICR or tuition and fee revenue retained at executive/central levels, dean's taxes on clinical revenues, taxes on internal transactions, interest income on clinical funds retained at executive levels. Line 31 is the subtotal which is calculated by adding
25 lines 28-30.

Lines 38-35 are directed to support between AMC operating units and include: funds committed to a program or department from other operating units (hospital 14s, school of medicine 12, faculty clinical practice 16); expenses incurred at the operating level on behalf of another operating unit that are not reimbursed; and
5 unreimbursed services across operating units reported on lines 13 or 14. Transaction involving the hospital 14 are separately identified. Line 32 are funds committed to a program or department from other operating units, involving the hospital 14. Line 33 are funds committed to a program or department from other operating units, not involving the hospital 14. Line 34 are expenses incurred at the
10 operating level on behalf of another operating unit that are not reimbursed, involving the hospital 14. Unreimbursed services across operating units reported on line 13. Line 35 are expenses incurred at the operating level on behalf of another operating unit that are not reimbursed, not involving the hospital 14. Unreimbursed services across operating units reported on line 14. Line 37 is the subtotal which is calculated
15 by adding lines 32-35

Lines 38-40 are directed to departmental investment which includes: funds committed to operative activities from departmental non-operating; funds committed to operative activities from departmental operating sources across missions; and expenses incurred within a department on behalf of another mission that are not
20 reimbursed. Line 38 are funds committed to operative activities from departmental operating sources across missions, e.g., transfers from faculty clinical practice 16 to support research and teaching missions within a department. Line 39 are expenses incurred within a department on behalf of another mission that are not reimbursed, e.g., payment of faculty salaries from clinical mission funds in excess of effort at the
25 clinical mission. Line 40 are funds committed to operating activities from

departmental non-operating sources, e.g., use of endowment or interest income earnings, use of prior period reserves, patent and royalty income. Line 41 is the subtotal which is calculated by adding lines 38-40. Line 42 is the total funds invested. Line 43 is the total for the sources of funds.

5 Referring to Figure 15C, uses of funds for the school of medicine 12, both externally funded research and other academic areas and the faculty clinical practice 16 are illustrated. Lines 44-56 are directed to funds managed at a department which includes expenses managed at the department. Line 44 reflects direct paid salaries from sources outside the AMD, e.g., Veteran Administration direct paid salaries for
10 patient care activities. Line 45 is an adjustment to an accounting firm to match effort by mission to faculty salary and benefit expense by mission. This is based on participant reported time and effort by mission and relationship of medical group management association (MGMA) faculty compensation expense to clinical mission production. Lines 46 and 47 reflect department paid faculty salaries and benefits,
15 respectively. Lines 48 and 49 reflect department paid non-faculty salaries and benefits, respectively. Line 50 is the subtotal which is calculated by adding lines 44-49.

Line 51 are the expenses managed at the department not included in lines 44-49, e.g., non-compensation expenses. Line 52 is the indirect cost recovery money
20 returned to the departments. Line 53 reflects the unreimbursed expenses supporting operating activities included in lines 34 and 35. Line 55 is the subtotal which is calculated by adding lines 51-53. Line 56 is the total managed at the department.

Lines 57-61 are directed to other sources of funds which include expenses managed at executive/central levels. Lines 57-60 reflect allocations of overhead and
25 centrally managed services included in lines 23-26 and are directed to the university,

health system, dean, and others, respectively. Line 61 is the subtotal which is calculated by adding lines 57-60. Line 62 is the total uses of funds. Line 63 is the total sources over or under the uses of funds. Line 64 is the use of the prior period reserves. Line 64 is directed to the use of prior period excess to support current
5 operating period. This includes net transfers into current operating funds. Line 65 is the total sources over or under the uses of funds.

Using the above information, customized and standard statements can be generated. The key focus of the analysis is identification and quantification of the internal commerce occurring between the school of medicine, faculty practice, and
10 hospital, as well as other entities, such as the parent university and government. Commerce includes monetary payments and services, which may or may not be charged.

A further refinement of the description of AHC commerce is to define all monetary and non-monetary transfers between corners of the triangle that represent
15 investment/support, which is defined as a non reciprocal transfer which results in one operating unit receiving a benefit without experiencing a corresponding sacrifice, or a purchased service, defined as a reciprocal transfer or exchange in which an operating unit both receives a benefit and performs a service. A purchased service may have imbedded within it support. For example, one of the major types of
20 purchased services identified is the payment to physician faculty for management and supervision of hospital units, e.g., the medical director function. In order to properly account for all the services, the fair market value (FMV) needs to be determined for the services.

The clinical department reports, whether customized or standard, follow the
25 same logic: Customized Statements may contain sources or uses of funds, which the

participant wishes to specifically identify -- e.g., clinical income from a specific contract or support from an unusual source. In the Standard Departmental Statements, two mappings have taken place. First, the department or divisions have been aggregated into a specific set of clinical departments (See Figure 13) Second, the line items under the Standard Departmental Statements are identical for each participant and all departmental sources and uses of funds have been mapped to appropriate common line items.

Referring to Figure 16, an exemplary customized departmental statement for the anesthesiology department is illustrated. As shown, the left column are described with respect to Figures 15A-C. The rest of the columns are broken into the school of medicine, practice plan, hospital/ambulance accounts and the total. The school of medicine column is further broken down into research, other academic and GME columns. Each participant receives its own customized supporting statements. Additional examples of customized department statements for other departments are attached in appendix A.

Referring to Figure 17, an exemplary standard departmental statement for the anesthesiology department is illustrated. As shown, the left column are described with respect to Figures 15A-C. The rest of the columns are broken into the school of medicine, practice plan, hospital/ambulance accounts and the total. The school of medicine column is further broken down into externally funded research and other academic columns. Each participant receives all the participants Supporting Statements. Additional examples of standard department statements for other departments are attached in appendix A.

From the standard departmental statements a series of ratios have been identified which construct a picture of a department's clinical and research

productivity, its efficiency and its dependency on various forms of activity and support. Examples of productivity ratios include funds generated, research and clinical, per full time faculty member in the department; funds generated as a percentage of total sources of funds; research funds generated per funds invested.

5 Departmental ratios by participants are generated into a report. This report is constructed for each participant, showing its departments side-by-side for a given ratio analysis. In addition, ratios by department across participants are generated into a report. This report is constructed by department, showing the participants side-by-side for a given ratio analysis. Each participant receives the ratios for all
10 participants for comparison. An aggregate of department sources and uses per FTE is generated into a report. This report is an aggregate of different clinical departments--it is not for any particular participant. It provides sources and uses information on an FTE basis that can be used to construct analyses of a participant's department relative to the aggregate benchmark data from all participants.

15 The reports can be provided in a variety of manners. In one embodiment, the reports are provided as hard copies. In yet another embodiment, the reports are provided on a memory medium such as a floppy disk or compact disc. In the preferred embodiment, the reports are available via a network, such as the Internet. Providing the reports via an electronic media, such as either of the later
20 embodiments, the individual participants to re-arrange and re-analyze the data to meet local educational and management needs. Several participants have already determined which key measures they wish to track and provide to enterprise leadership. To support this activity, each participant also receives a series of diskettes containing the seven funds flow reports in a digital format.

Participants use the deliverables from the funds flow project in a number of ways. The analyses help quantify the value of the clinical mission. A number of previous participants have used these results to explain the AHC clinical enterprise to external constituencies. The data can be used to support negotiations and to rationalize contracting between the system participants. The results are especially intended to support analyses of departmental operating issues and promote departmental accountability.

Implementation of information from the funds flow analysis is the most challenging aspect of the project. Experience of early participants is that all funds financial management promoted by this activity evolves over several years. First, a knowledge base of clinical enterprise flow of funds and departmental financing needs to be established, with validation and acceptance by interested parties. The financial management concepts and tools provided by the analysis need to be incorporated into the organization's way of doing business. At this point, the organization is ready to revisit and revise investment and support arrangements that have been identified and begin to establish goals and manage under new accountabilities. The latter usually occurs when the organization undertakes mission-based budgeting and the other participants of mission-based financial management.

A standardized report can be generated for each participant. A standard report allows participants to be compared to other participants. Thus, an emergency room participant can compare itself with a pediatrics participant. On a larger scale, the emergency room participant can compare itself with another emergency room participant from a different AHC hospital 14. Such comparisons allow for benchmarking and allows for participants to determine how other participants handle

similar costs and services, thus allowing participants to reduce costs and increase their service to costs ratios.

The categories of funding sources and uses as defined provide participants with the ability to analyze the total economics of mission operating activities and to
5 compare productivity, efficiency and total investment in operating activities across participants. These analyses over time by participant and across participants are supported by the ability to identify total productivity, total investment, total expenses, institutional support and investment across missions.

The total productivity are the total funds generated from operating activities,
10 whether received and managed at the department level or retained at administrative/executive/central levels to fund overhead and centrally managed activities that support mission operating activities. The total investment is the investment required to support operating activities, both funds provided to and expenses incurred on behalf of departments. Total expenses are the expenses
15 supporting mission operating activities, including those managed at the executive or central levels and those incurred on behalf of departments. Institutional support is for the support in mission operating activities as funds provided plus expenses incurred directly on behalf of departments net of funds generated from operating activities that are retained at institutional levels to fund overhead and centrally
20 managed services. The investment across missions occurs both across AMC operating units and within departments as well as investment in mission operating activities at the institutional level.

The following are the definitions for the key ratios, to determine productivity and efficiency, the following ratios are used: (1) External funds generated per faculty
25 full time equivalent (FTE) is the ratio of the total external funds generated verse the

full time equivalent faculty; (2) Internal funds generated per faculty full time equivalent (FTE) (excludes teaching and supervision of residents) is the ratio of the internal funds generated verse the full time equivalent faculty; (3) Total funds generated per faculty full time equivalent (FTE) (excludes teaching and supervision
5 of residents) is the ratio of the total funds generated verse the full time equivalent faculty; (4) Clinical external funds generated per faculty full time equivalent (FTE) is the ratio of the total clinical external funds generated verse the full time equivalent faculty; (5) Research external funds generated per faculty full time equivalent (FTE) is the ratio of the total research external funds generated verse the full time
10 equivalent faculty; (6) total expenses as a percent of external funds generated (includes centrally provided) is the ratio of the total expenses (including centrally provided) verse the total external funds generated; (7) Total faculty compensation as a percent of external funds generated is the ratio of the total faculty compensation verse the total external funds generated; (8) Clinical non-faculty compensation as a
15 percentage of clinical external funds generated is the ratio of the clinical non-faculty salaries and benefits verse the clinical external funds generated; and (9) Clinical non-faculty non-compensation expense as a percentage of clinical external funds generated (excludes centrally provided) is the ratio of the clinical non-compensation expenses (excludes centrally provided) verse the clinical external funds generated.

20 To determine efficiency and investment, the following key ratios are used: (1) Total Faculty Compensation per Faculty Full Time Equivalent (FTE) is the ratio of the Total Faculty Compensation verse the Full Time Equivalent Faculty; (2) Total Non-Faculty Compensation per Faculty Full Time Equivalent (FTE) is the ratio of the Total Non-Faculty Compensation verse the Full Time Equivalent Faculty; (3) Total Non-
25 Faculty Non-Compensation Expenses per Faculty Full Time Equivalent (FTE)

(including Centrally Provided Services) is the ratio of the Total Non-Compensation Expenses verse the Full Time Equivalent Faculty; (4) Total Expenses per Faculty Full Time Equivalent (FTE) (including Centrally Provided Services) is the ratio of the Total Expenses verse the Full Time Equivalent Faculty; (5) Actual Funds Invested per Faculty Full Time Equivalent (FTE) is the ratio of Total Funds invested verse Full Time Equivalent Faculty; (6) Departmental Funds Invested per Faculty Full Time Equivalent (FTE) is the ratio of Departmental Funds Invested verse Full Time Equivalent Faculty; and (7) Centrally Provided Services per Faculty Full Time Equivalent (FTE) is the ratio of Centrally Provided Services verse Full Time Equivalent Faculty.

To determine productivity and efficiency for faculty compensation, the following key ratios are used: (1) Clinical external funds generated as a percent of total external funds generated is the ratio of clinical external funds generated verse total external funds generated; (2) Clinical faculty compensation as a percent of clinical external funds generated (includes faculty compensation reset) is the ratio of clinical faculty compensation verse total external funds generated; (3) Clinical faculty compensation as a percentage of total faculty compensation (includes faculty compensation reset) is the ratio of total non-compensation expenses verse full time equivalent faculty (FTE); (4) Clinical faculty compensation as a percentage of total faculty compensation (excludes faculty compensation reset) is the ratio of total expenses verse full time equivalent faculty (FTE); and (5) Clinical operating margin percentage of total operating margin is the ratio of clinical operating margin verse total operating margin.

To determine productivity for funds generated and funds invested, the following overall ratios are used: (1) Funds generated as a percentage of total funds

(excludes teaching and supervision of residents) is the ratio of the total funds generated verse total sources of funds; (2) Funds invested as a percentage of total funds (excludes teaching and supervision of residents) is the ratio of the total funds invested verse total sources of funds; (3) Funds generated verse funds invested
5 (excludes teaching and supervision of residents) is the ratio of the total funds generated verse total sources of funds invested; (4) Total funds generated per FTE (excludes teaching and supervision of residents) is the ratio of the total funds generated verse full time equivalent faculty; and (5) Funds invested per FTE (excludes teaching and supervision of residents) is the ratio of the total funds
10 invested verse full time equivalent faculty;

For external funds generated per total faculty salary plus benefits, the following ratios are used: (6) Clinical efficiency is the ratio of the clinical revenue verse total faculty salaries and benefits; (7) Externally funded research efficiency is the ratio of the direct and indirect research revenue verse total faculty salaries and
15 benefits; (8) Other external funds generated efficiency is the ratio of other funds generated verse total faculty salaries and benefits;

For contribution of external funds generated to Total Faculty Salary plus Benefits (excludes centrally provided services), the following ratios are used: (9) Clinical efficiency is the ratio of the clinical revenue minus the clinical expenses paid
20 at department other than faculty salaries and benefits verse total faculty salaries and benefits; (10) Externally funded research efficiency is the ratio of the direct and indirect research revenue minus research expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits; and (11) Other external funds generated efficiency is the ratio of other funds generated minus other

academic expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits.

For contribution of external funds generated to Total Faculty Salary plus Benefits (includes centrally provided services), the following ratios are used: (12)

- 5 Clinical efficiency is the ratio of the clinical revenue minus the clinical expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits; (13) externally funded research efficiency is the ratio of the direct and indirect research revenue minus research expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits; and (14) Other
- 10 external funds generated efficiency is the ratio of other funds generated minus other academic expenses paid at department other than faculty salaries and benefits verse total faculty salaries and benefits.

- For dependency, funding mix (%) (excludes teaching and supervision of residents), the following ratios are used: (1) External funds generated by the clinical
- 15 ratio of the clinical ratio verse the total sources of funds; (2) External funds generated by the research DER ratio of the direct search revenue verse the total sources of funds; (3) External funds generated by the research ICR ratio of the indirect search revenue verse the total sources of funds; (4) External funds generated by the tuition and fees ratio of the tuition and fees verse the total sources
- 20 of funds; (5) Other external funds generated ratio of the other external generated verse the total source of funds; (6) Internal funds generated by sales and service ratio of the internally purchased services verse the total sources of funds; (7) Internal funds invested ratio of the funds is the ratio of the sum of the funds provided, expenses incurred and FG retained verse the total sources of funds; (8) Internal
- 25 funds invested by the support between AMC operating units is the ratio of the

support between AMC operating units verse the total sources of funds; and (9) Internal funds invested by the departmental investment is the ratio of the departmental investment verse the total sources of funds.

For efficiency - expense mix (%), the following ratios are used (1) The faculty salaries paid at the department ratio of the faculty salaries verse the total uses of funds; (2) The non-faculty salaries paid at the department ratio of the non-faculty salaries verse the total uses of funds; (3) The faculty benefits paid at the department ratio of the faculty benefits verse the total uses of funds; (4) The non-faculty benefits paid at the department ratio of the non-faculty benefits verse the total uses of funds; (5) The other paid at the department ratio of the other expenses paid at department verse the total uses of funds; (6) The efficiency of the expense mix (%) paid centrally is the ratio of the expenses paid centrally verse the total uses of funds; (7) The expenses as a percentage of external funds generated by the people for the faculty salaries and benefits is the ratio of the total faculty salaries and benefits verse external funds generated; (8) The expenses as a percentage of external funds generated by the people for the non-faculty salaries and benefits is the ratio of the total non-faculty salaries and benefits verse external funds generated; (9) The expenses as a percentage of external funds generated by others (including centrally provided) is the ratio of the sum of other expenses paid at department and expenses paid centrally verse external fund generated; (10) The expenses per full time equivalent for the total uses of funds per FTE (including centrally provided) is the ratio of total uses of funds verse the FTE faculty; (11) The expenses per full time equivalent for the non-faculty salaries and benefits per FTE is the ratio of the non-faculty salaries and benefits verse the FTE faculty; (12) The expenses per FTE for the total uses, excluding faculty salaries and benefits, per FTE is the ratio of the sum

of the total expenses paid at department and the expenses paid centrally minus the faculty salaries and benefits verse the FTE faculty; (13) The faculty compensation paid by the school of medicine 12 from externally funded research is the ratio of the faculty salary paid out of the externally funded research verse the total faculty salaries; (14) The faculty compensation paid by the school of medicine 12 from other funds is the ratio of the faculty salary paid out of other academic funds verse the total faculty salaries; (15) The faculty compensation paid by the faculty practice plan is the ratio of the faculty salary paid out of faculty practice plan funds verse the total faculty salaries; and (16) The faculty compensation per FTE is the ratio of the faculty salaries and benefits verse the FTE faculty.

Figures 18A-D are exemplary charts of the key ratios for the clinical departments. The rows contain values for the different key ratios for the different departments listed in the columns.

Figures 19A-B are exemplary charts of the key ratios for an anesthesiology department. Again, the rows contain values for the different key ratios for the different anesthesiology departments listed in the columns. The columns include the mean for the department as well as the standard deviation. In the preferred embodiment, each participant is given an institutional code. The purpose of the codes is to prevent a non-participant from gleaning participant-specific data from a report. Each participant receives the code key that identifies the participants.

Additional exemplary charts useful in carrying out the invention are attached in appendix A.

In order to gather and share all of the information as described above, at least portions of the invention are intended to be implemented on or over a network such as the Internet. An example of such a network is described in Figure 20.

Referring to Figure 20, a block diagram that illustrates a computer system 1100 upon which an embodiment of the invention may be implemented. Computer system 1100 includes a bus 1102 or other communication mechanism for communicating information, and a processor 1104 coupled with bus 1102 for processing information. Computer system 1100 also includes a main memory 1106, such as a random access memory (RAM) or other dynamic storage device, coupled to bus 1102 for storing information and instructions to be executed by processor 1104. Main memory 1106 also may be used for storing temporary variables or other intermediate information during execution of instructions to be executed by processor 1104. Computer system 1100 further includes a read only memory (ROM) 108 or other static storage device coupled to bus 1102 for storing static information and instructions for processor 1104. A storage device 1110, such as a magnetic disk or optical disk, is provided and coupled to bus 1102 for storing information and instructions.

Computer system 1100 may be coupled via bus 1102 to a display 1112, such as a cathode ray tube (CRT), for displaying information to a computer user. An input device 1114, including alphanumeric and other keys, is coupled to bus 1102 for communicating information and command selections to processor 1104. Another type of user input device is cursor control 116, such as a mouse, a trackball, or cursor direction keys for communicating direction information and command selections to processor 1104 and for controlling cursor movement on display 1112. This input device typically has two degrees of freedom in two axes, a first axis (e.g., x) and a second axis (e.g., y), that allows the device to specify positions in a plane.

Computer system 1100 operates in response to processor 1104 executing one or more sequences of one or more instructions contained in main memory 1106.

Such instructions may be read into main memory 1106 from another computer-readable medium, such as storage device 1110. Execution of the sequences of instructions contained in main memory 1106 causes processor 1104 to perform the process steps described herein. In alternative embodiments, hard-wired circuitry
5 may be used in place of or in combination with software instructions to implement the invention. Thus, embodiments of the invention are not limited to any specific combination of hardware circuitry and software.

The term "computer-readable medium" as used herein refers to any medium that participates in providing instructions to processor 1104 for execution. Such a
10 medium may take many forms, including but not limited to, non-volatile media, volatile media, and transmission media. Non-volatile media includes, for example, optical or magnetic disks, such as storage device 1110. Volatile media includes dynamic memory, such as main memory 1106. Transmission media includes coaxial cables, copper wire and fiber optics, including the wires that comprise bus 102.
15 Transmission media can also take the form of acoustic or light waves, such as those generated during radio-wave and infra-red data communications.

Common forms of computer-readable media include, for example, a floppy disk, a flexible disk, hard disk, magnetic tape, or any other magnetic medium, a CD-ROM, any other optical medium, punchcards, papertape, any other physical medium
20 with patterns of holes, a RAM, a PROM, and EPROM, a FLASH-EPROM, any other memory chip or cartridge, a carrier wave as described hereinafter, or any other medium from which a computer can read.

Various forms of computer readable media may be involved in carrying one or more sequences of one or more instructions to processor 1104 for execution. For
25 example, the instructions may initially be carried on a magnetic disk of a remote

computer. The remote computer can load the instructions into its dynamic memory and send the instructions over a telephone line using a modem. A modem local to computer system 1100 can receive the data on the telephone line and use an infra-red transmitter to convert the data to an infra-red signal. An infra-red detector can receive the data carried in the infra-red signal and appropriate circuitry can place the data on bus 1102. Bus 1102 carries the data to main memory 1106, from which processor 1104 retrieves and executes the instructions. The instructions received by main memory 1106 may optionally be stored on storage device 1110 either before or after execution by processor 1104.

Computer system 1100 also includes a communication interface 1118 coupled to bus 1102. Communication interface 1118 provides a two-way data communication coupling to a network link 1120 that is connected to a local network 1122. For example, communication interface 1118 may be an integrated services digital network (ISDN) card or a modem to provide a data communication connection to a corresponding type of telephone line. As another example, communication interface 1118 may be a local area network (LAN) card to provide a data communication connection to a compatible LAN. Wireless links may also be implemented. In any such implementation, communication interface 1118 sends and receives electrical, electromagnetic or optical signals that carry digital data streams representing various types of information.

Network link 1120 typically provides data communication through one or more networks to other data devices. For example, network link 1120 may provide a connection through local network 1122 to a host computer 1124 or to data equipment operated by an Internet Service Provider (ISP) 1126. ISP 126 in turn provides data communication services through the world wide packet data

communication network now commonly referred to as the "Internet" 1128. Local network 1122 and Internet 1128 both use electrical, electromagnetic or optical signals that carry digital data streams. The signals through the various networks and the signals on network link 1120 and through communication interface 1118, which
5 carry the digital data to and from computer system 1100, are exemplary forms of carrier waves transporting the information.

Computer system 1100 can send messages and receive data, including program code, through the network(s), network link 1120 and communication interface 1118. In the Internet example, a server 1130 might transmit a requested code for an
10 application program through Internet 1128, ISP 1126, local network 1122 and communication interface 1118. The received code may be executed by processor 1104 as it is received, and/or stored in storage device 1110, or other non-volatile storage for later execution. In this manner, computer system 1100 may obtain application code in the form of a carrier wave.

15 Computer workstation and computer systems such as those illustrated can be utilized to automate the analysis and reporting depicted herein.

Although the present invention has been described and illustrated in detail, it is clearly understood that the same is by way of illustration and example only and is not to be taken by way of limitation, the spirit and scope of the present invention
20 being limited only by the terms of the appended claims and their equivalents.

APPENDIX A

Transactions Incremental to Cash Accounting Transactions
University Support and Purchased Services - To the SCHOOL OF MEDICINE

	From the University											
	For Support			Investigative			Instructional			Participated Services		
	Incremental/	Other	Total	Incremental/	Other	Total	Incremental/	Other	Total	Incremental/	Other	Total
Incremental/	Accruals			Accruals			Accruals			Accruals		
Direct Office												
Administrative												
Emergency Medicine												
Family Medicine												
Internal Medicine												
Obstetrics/Gynecology												
Oral Surgery												
Pathology												
Physical Medicine												
Preventive Medicine												
Psychiatry												
Radiation Oncology												
Radiology												
Pediatrics												
Cardiology												
Critical Care												
Endocrinology												
Gastroenterology												
General Internal Medicine												
Neurology												
Nephrology												
Neurology												
Pulmonary												
Rheumatology												
Other												
Total Pediatrics												
Surgery												
Cardiothoracic												
Colon and Rectal												
General												
Head and Neck												
Plastic												
Orthopedics												
Orthopedics/Spine												
Podiatric												
Spine Medicine												
Transplant												
Urology												
Other												
Total Surgery												
Medicine												
Medical Oncology												
Cardiology/Endocrinology/Stroke												
Critical Care												
Endocrinology/Nephrology												
Gastroenterology												
General Internal Medicine												
Geriatrics/Neurology												
Neurology/Stroke												
Neurology												
Other/For Medicine												
Other/For Medicine												
Other												
Total Medicine												
Other Clinical												
Total Clinical												
Non-Clinical												
Other Non-Clinical												
Total												

University HealthSystem Consortium, 1997.

[illegible]

Chart 20F

Transactions Incremental to Cash Accounting Transactions
University Support and Purchased Services - To the HOSPITAL

	From the University													To the Hospital
	For Support													
	Equity Transfer			Incentive Arrangements			Purchased Services			Total				
	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total					
Teaching/CME														
Patient Care														
Total														

Chart 20G
Ca's, Accounting Transactions
Support and Purchased Services - To the UNIVERSITY

[illegible]

Chart 2011
Cash Accounting Transactions
Support and Purchased Services - To the UNIVERSITY

[illegible]

Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the UNIVERSITY

	To the University												Total										
	For Support of the University						For Support of the University																
	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total											
From the NCI																							
Diet, Other																							
Advertising																							
Emergency Medicine																							
Family Medicine																							
Research																							
OB/GYN																							
Ophthalmology																							
Otolaryngology																							
Pathology																							
Physician's Medicine																							
Psychiatry																							
Public Health																							
Radiology																							
Referrals:																							
Allergy																							
Cardiology																							
Colon Rectal																							
Endocrinology																							
Gastroenterology																							
General																							
Hematology/Oncology																							
Infectious Disease																							
Internal Medicine																							
Neurology																							
Obstetrics																							
Other																							
Total Referrals																							
Supplies:																							
Cardiology/Thoracic																							
Colon Rectal																							
Endocrinology																							
Hem																							
Oncology																							
Otolaryngology																							
Pathology																							
Sports Medicine																							
Transplant																							
Urology																							
Other																							
Total Supplies																							
Medicine:																							
Allergy/Immunology																							
Cardiology/Thoracic																							
Colon Rectal																							
Endocrinology/Diabetes																							
Gastroenterology																							
General and Internal																							
Geriatrics/Gerontology																							
Hematology/Oncology																							
Infectious Disease																							
Neurology																							
Obstetrics/Gynecology																							
Pediatrics																							
Pharmacology																							
Radiology																							
Reproductive																							
Other																							
Total Medicine																							
Other Clinical																							
Total Clinical																							
Basic Science																							
Other Non Clinical																							
Total																							

**Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the UNIVERSITY**

[illegible]

Cash Accounting Transactions
Support and Purchased Services - To the UNIVERSITY

Income Statement											
For Supportive Services					For Purchased Services						
Equity Transfer		Intercity Affiliates		Incentive Affiliates		Physician Services		Non-Physician Services		National Staff & Bldg	
Contributions to Operations	Other	Total	Revenue Sharing	Auxiliary	Other	Total	Program Mgmt.	Program Mgmt.	Facilities Operations	Admin. Services	Total

**Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the UNIVERSITY**

[illegible]

Cash Accounting Transactions
VP11A/Health System Corporate Support and Purchased Services - To the SCHOOL OF MEDICINE

[illegible]

Cash Accounting Transactions
VPIIA/Health System Corporate Support and Purchased Services - To the FACULTY PRACTICE PLAN

[illegible]

VP/IA/Health System Corporate Support and Purchased Services - To the HOSPITAL

[illegible]

Transactions Incremental to Cash Accounting Transactions
VPIIA/Health System Corporate Support and Purchased Services - To the SCHOOL OF MEDICINE

[illegible]

Transmission

Transactions Incremental to Cash Accounting Transactions

VP/HA/Health System Corporate Support and Purchased Services - To the FACULTY PRACTICE PLAN

[illegible]

Transactions Incremental to Cash Accounting Transactions
 VPHA/Health System Corporate Support and Purchased Services - To the HOSPITAL

	1	2	3	4	5	6	7	8	9	10	11	12	13
	From the VPHA/Health System Corporate												
	For Support												
	Equity Transfer			Investment in Programs			Incentive Arrangements			Purchased Services			
	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Incremental Accruals	Other	Total	Total Support	Incremental Accruals	Other	Total
To the Hospital													
Teaching/GME													
Patient Care													
Total													

Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the VPIA/Health System Corporate

To the VPIA/Health System Corporate													
From the VPIA	Equity			For Support			Intensive			Purchased Services			Total
	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	
Administration/Other													
Accounting													
Business Development													
Family Medicine													
Neurology													
OB/GYN													
Ophthalmology													
Orthopedics													
Physical Medicine													
Preventive Medicine													
Psychiatry													
Radiation Oncology													
Respiratory													
Reflexology													
Renal													
Cardiology													
Cardiovascular													
Endocrinology													
Gastroenterology													
General													
Geriatrics													
Hematology/Oncology													
Hepatology													
Infectious Disease													
Neurology													
Obstetrics													
Ophthalmology													
Other													
Total Pediatrics													
Surgery													
Cardiovascular/Thoracic													
Colon and Rectal													
Endocrine													
Head													
Neuro													
Orthopedics													
Otolaryngology													
Plastic													
Transplant													
Urology													
Other													
Total Surgery													
Medicine													
Alcohol/Neurology													
Cardiology/Endocrinology													
Cardiovascular													
Endocrinology													
Gastroenterology													
General and Internal													
Geriatrics/Endocrinology													
Hematology/Oncology													
Infectious Disease													
Neurology													
Obstetrics/Gynecology													
Ophthalmology													
Other													
Total Medicine													
Other (Total)													
Total Clinical													
Build Support													
Other Non Clinical													
Total													

**Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the VPIA/Health System Corporate**

[illegible]

1. 51N Accounting Transactions
Support and Purchased Services - To the VPI&T HEALTH SYSTEM CORPORATE

		In the VPH Health System Equipment												For Support												For Purchased Services												Employee Rel.																																																																																																																																																																																																																																																																																																																																													
		Facilities			Investment in Plant			Health Assessment			Medical Support			Program Mgmt.			Auxiliary Mgmt.			Facilities Operations			Admin Services			New Purchases			Laboratory Sales & Rels.			Total																																																																																																																																																																																																																																																																																																																																																			
		Contributions to Operations			Contributions to Endowments			Other			Total			Revenue Sharing			Auxiliary			Other			Total			Dean's Pantheograph			Dean's Pantheograph			Total																																																																																																																																																																																																																																																																																																																																																			
1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351</

Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - To the VPI/HEALTH SYSTEM CORPORATE

Line Item	Total Available for Support			Total Available for Support			Total Available for Support		
	Incremental Amounts	Other	Total	Incremental Amounts	Other	Total	Incremental Amounts	Other	Total
1. General Fund	100,000	100,000	200,000	100,000	100,000	200,000	100,000	100,000	200,000
2. Special Fund	50,000	50,000	100,000	50,000	50,000	100,000	50,000	50,000	100,000
3. Capital Fund	25,000	25,000	50,000	25,000	25,000	50,000	25,000	25,000	50,000
4. Debt Service Fund	10,000	10,000	20,000	10,000	10,000	20,000	10,000	10,000	20,000
5. Other Funds	15,000	15,000	30,000	15,000	15,000	30,000	15,000	15,000	30,000
Total	200,000	200,000	400,000	200,000	200,000	400,000	200,000	200,000	400,000

C Accounting Transactions
S ort and Purchased Services - From SUBSIDIARIES

To the School of Medicine, Faculty Practice Plan, Hospital and VHA Health Systems Companies											
For Support Services											
Fund of Vendors	To	For Support Services			For Purchased Services			For Purchased Services			Expense Results
		Contributions in Operations	Contributions in Endowment	Other	Total	Revenue Sharing	Academy for Sharing	Other	Total	Deen's Paththrough	Total
Subsidiary 1											
Subsidiary 2											
Subsidiary 3											
Subsidiary 4											
Subsidiary 5											
Subsidiary 6											
Subsidiary 7											
Subsidiary 8											
Subsidiary 9											
Subsidiary 10											
Subsidiary 11											
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Subsidiary 97											
Subsidiary 98											
Subsidiary 99											
Subsidiary 100											

Transactions Incremental to Cash Accounting Transactions
Support and Purchased Services - From SUBSIDIARIES

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
To the School of Medicine, Faculty Practice Plan, Hospital and VPIA/Health System Corporate														
School of Medicine:														
From														
Faculty Practice Plan:														
Faculty Practice Plan:														
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Faculty Practice Plan:														
Faculty Practice Plan:														
Faculty														

Customer Name: _____

[illegible]

Transactions Incremental to Cash Accounting Transactions Support and Purchased Services

In										Out									
Transfer		Total		Incremental Accruals		Total		Incremental Accruals		Transfer		Total		Incremental Accruals		Total		Incremental Accruals	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120
121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140
141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160
161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180
181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200
201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220
221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240
241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260
261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280
281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300
301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320
321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340
341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360
361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380
381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400
401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420
421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440
441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460
461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480
481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500
501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520
521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540
541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560
561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580
581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600
601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620
621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640
641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660
661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680
681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700
701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720
721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740
741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760
761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780
781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800
801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820
821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840
841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860
861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880
881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900
901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920
921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940
941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960
961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980
981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020
1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040
1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060
1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080
1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100
1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120
1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140
1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160
1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180
1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200
1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220
1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240
1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260
1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280
1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300
1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320
1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339	1340
1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358	1359	1360
1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380
1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400
1401	1402	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420
1421	1422	1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440
1441	1442	1443	1444	1445	1446	1447	1448	1449	1450	1451									

Operating Information

[illegible]

Chart Number	Responsible Party	Source Document(s)	Notes/Comments
14			
15			
16			
17			
18			
19			
20			
21			
22			

E

Teaching and Training Grants - Direct Expense Reimbursement

CHECK AREA - Teaching and Training

	1	2	3	4	5	6
	Teaching and Training - Direct Expense Reimb.			TOTAL	TOTAL CHART 6B	Net
	Federal		Nonfederal			
	NIH	Other Federal	Total Nonfederal			
Anesthesiology						
Dermatology						
Emergency Medicine						
Family Medicine						
Neurology						
OB/GYN						
Ophthalmology						
Oral Surgery						
Pathology						
Physical Medicine						
Preventive Medicine						
Psychiatry						
Radiation Oncology						
Radiology						
Pediatrics:						
Allergy						
Cardiology						
Critical Care						
Endocrinology						
Gastroenterology						
General Peds						
Hematology/Oncology						
Neonatology						
Nephrology						
Pulmonary						
Rheumatology						
Other						
Total Pediatrics						
Surgery:						
Cardiovascular/Thoracic						
Colon and Rectal						
General Surg						
Hand						
Neuro						
Orthopedic						
Otorhinolaryngology						
Plastic						
Sports Medicine						
Transplant						
Urology						
Surgical Oncology						
Total Surgery						
Medicine:						
Allergy/Immunology						
Cardiology/Cardiovascular Disease						
Critical Care						
Endocrinology/Metabolism						
Gastroenterology						
General and Internal						
Geriatrics/Gerontology						
Hematology/Oncology						
Infectious Disease						
Nephrology						
Occup./Envr. Medicine						
Pulmonary Disease						
Rheumatology						
Other						
Total Medicine						
Other Clinical						
Total Clinical						
Basic Science						
Specialized Cancer Center						
Admin						
Other Non Clinical						
Other Non Clinical						
Total						
Source Documents:						
Included in Departmental DFS (Y/N)						
Source Document:						

Internally Funded Research - Direct Expense Reimbursement

CHECK AREA - Internal Research

	1	2	3	4	5	6	7	8	
	Int. Funded Research - Direct Expense Reimb.					Total	Chart 6D	Chart 2D	Net
	Provided By:								
	University	VPHA	SOM	FPP	Hospital				
Anesthesiology									
Dermatology									
Emergency Medicine									
Family Medicine									
Neurology									
OB/GYN									
Ophthalmology									
Oral Surgery									
Pathology									
Physical Medicine									
Preventive Medicine									
Psychiatry									
Radiation Oncology									
Radiology									
Pediatrics:									
Allergy									
Cardiology									
Critical Care									
Endocrinology									
Gastroenterology									
General Peds									
Hematology/Oncology									
Neonatology									
Nephrology									
Pulmonary									
Rheumatology									
Other									
Total Pediatrics									
Surgery:									
Cardiovascular/Thoracic									
Colon and Rectal									
General Surg									
Hand									
Neuro									
Orthopedic									
Otorhinolaryngology									
Plastic									
Sports Medicine									
Transplant									
Urology									
Surgical Oncology									
Total Surgery									
Medicine:									
Allergy/Immunology									
Cardiology/Cardiovascular Disease									
Critical Care									
Endocrinology/Metabolism									
Gastroenterology									
General and Internal									
Geriatrics/Gerontology									
Hematology/Oncology									
Infectious Disease									
Nephrology									
Occup./Envr. Medicine									
Pulmonary Disease									
Rheumatology									
Other									
Total Medicine									
Other Clinical									
Total Clinical									
Basic Science									
Specialized Cancer Center									
Admin									
Other Non Clinical									
Other Non Clinical									
Total									
Source Documents:									
Included in Departmental IFS (Y/N)									
Source Document:									

Teaching and Training Grants - Indirect Cost Recovery

	1	2	3	4
	ICR Generated at the Department Level			TOTAL
	Federal		Nonfederal	
	NIH	Other Federal	Total Nonfederal	
Anesthesiology				
Dermatology				
Emergency Medicine				
Family Medicine				
Neurology				
OB/GYN				
Ophthalmology				
Oral Surgery				
Pathology				
Physical Medicine				
Preventive Medicine				
Psychiatry				
Radiation Oncology				
Radiology				
Pediatrics:				
Allergy				
Cardiology				
Critical Care				
Endocrinology				
Gastroenterology				
General Peds				
Hematology/Oncology				
Neonatology				
Nephrology				
Pulmonary				
Rheumatology				
Other				
Total Pediatrics				
Surgery:				
Cardiovascular/Thoracic				
Colon and Rectal				
General Surg				
Hand				
Neuro				
Orthopedic				
Otorhinolaryngology				
Plastic				
Sports Medicine				
Transplant				
Urology				
Surgical Oncology				
Total Surgery				
Medicine:				
Allergy/Immunology				
Cardiology/Cardiovascular Disease				
Critical Care				
Endocrinology/Metabolism				
Gastroenterology				
General and Internal				
Geriatrics/Gerontology				
Hematology/Oncology				
Infectious Disease				
Nephrology				
Occup./Envr. Medicine				
Pulmonary Disease				
Rheumatology				
Other				
Total Medicine				
Other Clinical				
Total Clinical				
Basic Science				
Specialized Cancer Center				
Admin				
Other Non Clinical				
Other Non Clinical				
Total				
Source Documents:				
Included in Departmental IFS (Y/N)				

Chart 2D
School of Medicine
ICR Returned/Retained Breakdown

	1	2	3	4	5	6
	ICR Returned to Originating Department				ICR Returned to Dept	ICR Retained Centrally
	Total ICR Generated				Total	
	Research	Teaching	Public Service	Total		
Anesthesiology				-		-
Dermatology				-		-
Emergency Medicine				-		-
Family Medicine				-		-
Neurology				-		-
OB/GYN				-		-
Ophthalmology				-		-
Oral Surgery				-		-
Pathology				-		-
Physical Medicine				-		-
Preventive Medicine				-		-
Psychiatry				-		-
Radiation Oncology				-		-
Radiology				-		-
Pediatrics:				-		-
Allergy				-		-
Cardiology				-		-
Critical Care				-		-
Endocrinology				-		-
Gastroenterology				-		-
General Peds				-		-
Hematology/Oncology				-		-
Neonatology				-		-
Nephrology				-		-
Pulmonary				-		-
Rheumatology				-		-
Other				-		-
Total Pediatrics	-	-	-	-	-	-
Surgery:				-		-
Cardiovascular/Thoracic				-		-
Colon and Rectal				-		-
General Surg				-		-
Hand				-		-
Neuro				-		-
Orthopedic				-		-
Otorhinolaryngology				-		-
Plastic				-		-
Sports Medicine				-		-
Transplant				-		-
Urology				-		-
Surgical Oncology				-		-
Total Surgery	-	-	-	-	-	-
Medicine:				-		-
Allergy/Immunology				-		-
Cardiology/Cardiovascular Disease				-		-
Critical Care				-		-
Endocrinology/Metabolism				-		-
Gastroenterology				-		-
General and Internal				-		-
Geriatrics/Gerontology				-		-
Hematology/Oncology				-		-
Infectious Disease				-		-
Nephrology				-		-
Occupational Medicine				-		-
Pulmonary Disease				-		-
Rheumatology				-		-
Other				-		-
Total Medicine	-	-	-	-	-	-
Other Clinical				-		-
Total Clinical	-	-	-	-	-	-
Basic Science				-		-
Specialized Cancer Center				-		-
Admin				-		-
Other Non Clinical				-		-
Other Non Clinical				-		-
Total	-	-	-	-	-	-

School of Medicine
Other External Sources of Funds

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Received Directly at the Department											Total of Department Excess		
	Federal Appropriations	State Appropriations	Local Appropriations	Teaching/Training Grants	Service and Contract Grants and Contracts	Medical Services	Professional Services	Endowment Earnings	Other Contracted	Gifts	Other Unrestricted	University	VPMA	SOM
Anesthesiology														
Emergency Medicine														
Family Medicine														
Internal Medicine														
OB/GYN														
Ophthalmology														
Otolaryngology														
Pathology														
Physical Medicine														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Respiratory														
Surgery														
Urology														
Cardiology														
Critical Care														
Endocrinology														
Genetics														
Immunology														
Infectious Disease														
Neurology														
Nephrology														
Pharmacology														
Physiology														
Reproductive Medicine														
Statistics														
Other														
Total Pediatrics														
Emergency Medicine														
Internal Medicine														
Neurology														
OB/GYN														
Ophthalmology														
Otolaryngology														
Pathology														
Physical Medicine														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Respiratory														
Surgery														
Urology														
Cardiology														
Critical Care														
Endocrinology														
Genetics														
Immunology														
Infectious Disease														
Neurology														
Nephrology														
Pharmacology														
Physiology														
Reproductive Medicine														
Statistics														
Other														
Total Medicine														
Other Clinical														
Total Clinical														
Basic Science														
Other Basic Clinical														
Total														
Source Document														
Included or Excluded (Y/N)														
Sum of Impact														

2 New York University School of Medicine 1987

[illegible]

UNAM
School of Medicine and Faculty Practice Plan
Statistics

[illegible]

Chart 9
Hospital
Graduate Medical Education

	1	2	3	4
	Received From Payors		Received From Other Institutions	
Sources of Funds for Graduate Education	Medicare	Other:	\$ Received for Teaching Noninstitutional Based Residents	\$ Paid for Teaching Noninstitutional Based Residents
Graduate Medical Education ¹				
Direct Medical Education ¹				
Total GME/IME				
Other Reimbursement for GME Teaching Grants/Scholarships				
Other				
Total All Sources	0	0	0	0
Source Documents:				
Included in Departmental IFS (Y/N)				
Source Document:				

Indicate payors included in "Other" that provide GME reimbursement calculated in addition to overall rates:

Medicaid	Y	Y	N
BC/BS	Y	Y	N
Other	Y	Y	N
Other	Y	Y	N

Indicate additional payors that include GME in overall payment rates:

Medicaid	Y	Y	N
BC/BS	Y	Y	N
Other	Y	Y	N
Other	Y	Y	N

¹ Note: Include reimbursement for GME calculated outside of overall payment rates.

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HOSPITAL
 Resident/Fellows Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Resident Expense							Fellowship Expense						
	Hospital	Faculty Practice Plan	School of Medicine	Other Direct Paid	Total	FTE Residents on Payroll	Medicare FTEs	Hospital	Faculty Practice Plan	School of Medicine	Other Direct Paid	Total	FTE Residents on Payroll	Medicare FTEs
Basic Office														
Anesthesiology														
Cardiology														
Emergency Medicine														
Endocrinology														
Family Medicine														
OB/GYN														
Ophthalmology														
Otolaryngology														
Pathology														
Physical Medicine														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Radiology														
Pediatrics														
Albany														
Cardiology														
Chief Care														
Emergency														
Family Medicine														
Internal Medicine														
Neurology														
Orthopedics														
Pathology														
Physiology														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Radiology														
Other														
Total Pediatrics														
Respiratory														
Cardiology														
Chief Care														
Emergency														
Family Medicine														
Internal Medicine														
Neurology														
Orthopedics														
Pathology														
Physiology														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Radiology														
Other														
Total Surgery														
Medicine														
Albany														
Cardiology														
Chief Care														
Emergency														
Family Medicine														
Internal Medicine														
Neurology														
Orthopedics														
Pathology														
Physiology														
Preventive Medicine														
Psychiatry														
Radiation Oncology														
Radiology														
Other														
Total Medicine														
Other Clinical														
Total Clinical														
Medicine														
Other Non Clinical														
Total														
Grand Total														
Is Included in Departmental Budget (Y/N)														
Notes (If any)														

**Chart 11
Hospital
Net Revenue**

	1	2	3	4	5	6	7	8	9
	Net Revenue						Reductions/Losses (in total) by:		
	Medicare	Medicaid	Commercial	Managed Care	Other	Total	University	VPBA/Health System Corporate	SOM
Inpatient									
Outpatient - Clinic									
Family Clinic									
Resident Clinic									
Outpatient - Other									
Total Outpatient									
Total Patient Care Revenue	0	0	0	0	0	0	0	0	0
Other Revenue									
Interest/Endowment Income									
Federal/State/Local Appropriations									
Gift/Contributions									
Other									
Net Internal Transfers									
Total Sources of Funds									
Source Documents:									
Included in Departmental IFS (Y/N)									
Source Document									
Utilization Statistics									
Discharges									
Inpatient Days									
Outpatient Clinic Visits									
Source Documents:									
Included in Departmental IFS (Y/N)									
Source Document									
Balance Sheet Statistics									
Prior Year:									
Days in A/R									
Days in A/P									
Current Year:									
Days in A/R									
Days in A/P									

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Chart 12
Hospital
Expenses Charged and Paid Out of Hospital Funds

Expenses Charged and Paid Out of Hospital Funds																
		Paid to the University				Paid to A PIMA Corporate				Paid to SOM				Paid to LUP		
Total Expenses		Suppl	Purch	Svc	Reimb	Total	Suppl	Purch	Svc	Reimb	Total	Suppl	Purch	Svc	Reimb	Total
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14	Support ¹															
15	Purchased Services - from SOM or FFP ²															
16	Total All Expenses															
17	Centrally Provided Services ³															
18	Total All Expenses															
19	Additional Detail															
20	Outpatient Clinic - (as a subset of total)															
21	Physician Salaries															
22	Physician Benefits															
23	Other Salaries															
24	Other Benefits															
25	Med/Surg Supplies															
26	Pharmaceuticals															
27	Other Supplies															
28	Equipment															
29	Depreciation															
30	Bad Debt															
31	Other Physician Related															
32	Indirect Resident Program Expense															
33	Other															
34	Support ¹															
35	Purchased Services - from SOM or FFP ²															
36	Total All Expenses															

Source Documents:
Included in Departmental IPS (VN)
Source Document

These amounts have previously been captured on _____ and are included here to tie to total expenses

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[illegible]

Chart 10
Faculty Compensation

	1	2	3	4	5	6	7	8	9	10	11
	NDU					Faculty		Direct		Total	
	Teaching	Research Grants	Total Attributable to "Home" Dept.	Research/Dissemination	Research/Dissemination	Faculty	Faculty	Direct	Direct	Total	Total
	Dept. Funds	Dept. Funds	Dept. Funds	Dept. Funds	Dept. Funds	Dept. Funds	Dept. Funds	Dept. Funds	Dept. Funds	Dept. Funds	Dept. Funds
Anesthesiology											
Basic Science											
Cardiology											
Chemistry											
Emergency Medicine											
Family Medicine											
Genetics											
Immunology											
Internal Medicine											
Neurology											
Obstetrics/Gynecology											
Ophthalmology											
Otolaryngology											
Pathology											
Physician Assistant											
Preventive Medicine											
Public Health											
Radiation Oncology											
Radiology											
Respiratory											
Surgery											
Transplantation											
Urology											
Other											
Total Pediatrics											
Emergency Medicine											
General Internal Medicine											
General Surgery											
Geriatrics											
Neurology											
Obstetrics/Gynecology											
Ophthalmology											
Otolaryngology											
Pathology											
Physician Assistant											
Preventive Medicine											
Public Health											
Radiation Oncology											
Radiology											
Respiratory											
Surgery											
Transplantation											
Urology											
Other											
Total Surgery											
Medicine											
Allopathy/Residency											
Cardiology											
Endocrinology											
Genetics											
Immunology											
Internal Medicine											
Neurology											
Ophthalmology											
Otolaryngology											
Pathology											
Physician Assistant											
Preventive Medicine											
Public Health											
Radiation Oncology											
Radiology											
Respiratory											
Surgery											
Transplantation											
Urology											
Other											
Total Medicine											
Other Clinical											
Total Clinical											
Basic Science											
Other Basic Clinical											
Total											
Source: Department of Health and Human Services, 1997											
Notes: Department of Health and Human Services, 1997											

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Number of Faculty

	1	2	3	4	5
	Full Time Faculty Headcount			Total Headcount	
	Total	MDs Included in total	Total	MDs Included in total	
Administrative/Other	0	0	0	0	0
Dean's Office	0	0	0	0	0
Anesthesiology	0	0	0	0	0
Dermatology	0	0	0	0	0
Emergency Medicine	0	0	0	0	0
Family Medicine	0	0	0	0	0
Infectious	0	0	0	0	0
OB/GYN	0	0	0	0	0
Ophthalmology	0	0	0	0	0
Otolaryngology	0	0	0	0	0
Pathology	0	0	0	0	0
Physical Medicine	0	0	0	0	0
Preventive Medicine	0	0	0	0	0
Psychiatry	0	0	0	0	0
Radiation Oncology	0	0	0	0	0
Radiology	0	0	0	0	0
Pediatrics	0	0	0	0	0
APAC	0	0	0	0	0
Cardiology	0	0	0	0	0
Heart Care	0	0	0	0	0
Geriatrics	0	0	0	0	0
Neurology	0	0	0	0	0
Neurology/Oncology	0	0	0	0	0
Nephrology	0	0	0	0	0
Orthopedics	0	0	0	0	0
Pulmonary	0	0	0	0	0
Other	0	0	0	0	0
Total Pediatrics	0	0	0	0	0
Surgery:					
Cardiovascular/Thoracic	0	0	0	0	0
Colon and Rectal	0	0	0	0	0
General	0	0	0	0	0
Urology	0	0	0	0	0
Neurosurgery	0	0	0	0	0
Orthopedics	0	0	0	0	0
Otolaryngology	0	0	0	0	0
Plastic	0	0	0	0	0
Sports Medicine	0	0	0	0	0
Transplant	0	0	0	0	0
Urology	0	0	0	0	0
Other	0	0	0	0	0
Total Surgery	0	0	0	0	0
Medicine:					
Allergy/Immunology	0	0	0	0	0
Cardiology/Intensive Care	0	0	0	0	0
Critical Care	0	0	0	0	0
Endocrinology/Metabolism	0	0	0	0	0
Gastroenterology	0	0	0	0	0
Hematology/Oncology	0	0	0	0	0
Infectious Disease	0	0	0	0	0
Nephrology	0	0	0	0	0
Occupational Medicine	0	0	0	0	0
Pulmonary Disease	0	0	0	0	0
Rheumatology	0	0	0	0	0
Other	0	0	0	0	0
Total Medicine	0	0	0	0	0
Other Clinician	0	0	0	0	0
Total Clinician	0	0	0	0	0
Basic Science	0	0	0	0	0
Other Non-Clinical	0	0	0	0	0
Total	0	0	0	0	0

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Central Services and Centrally Paid Expenses

Indicate Central Services and Centrally Paid Expenses														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	University	YHIA	IS Corp	SOM Dean	Record	Other	Test	Program	Course	Test	Test	Test	Test	Test
Facilities Cost														
Operations and Maintenance														
General Administration and General Expense														
Departmental Administration														
Sponsored Projects Administration														
Library														
Other														
Administrative Expenses														
Faculty Salaries														
Faculty Benefits														
Total Central Services and Centrally Paid														

Indicate Components of Central Services and Centrally Paid Expenses														
	University	YHIA	IS Corp	SOM Dean	Record	Other	Test	Program	Course	Test	Test	Test	Test	Test
Facilities Cost:														
Depreciation														
Building														
Equipment														
Computer														
Communications														
Travel														
Operations and Maintenance:														
Housekeeping														
Utilities														
Security														
General Administration and General Expense:														
Finance and Accounting														
Office of the VP/IA														
SOM Dean's Office														
Faculty Salaries														
Faculty Benefits														

Source: Department

Accounting Transactions
Internal Support and Purchased Services - To the SCHOOL OF MEDICINE

Internal Support	For Support										For Purchased Services										Expenses	
	Contributions to Operations					Investment in Programs					Physician Services					Non-Physician Services					Expenses	Balances
	Contributions to Operations	Other	Total	Recharge	Share	Auxiliary	Rec-Support	Other	Total	Don's Post-Through	Medical Director	Program Mgmt.	Auxiliary	Other	Total	Facilities Operations	Admin Services	Other	Total	Don's Post-Through	Total	Total
Internal Support																						
Administrative																						
Director's Office																						
Executive Office																						
Faculty Affairs																						
Health Services																						
Library																						
Medical Records																						
Nursing																						
Pharmacy																						
Physician Services																						
Public Health																						
Research																						
Student Health																						
Total Facilities																						
Faculty																						
Faculty Salary																						
Faculty Benefits																						
Faculty Travel																						
Faculty Other																						
Total Faculty																						
Medical																						
Medical Director																						
Medical Staff																						
Medical Other																						
Total Medical																						
Nursing																						
Nursing Staff																						
Nursing Other																						
Total Nursing																						
Pharmacy																						
Pharmacy Staff																						
Pharmacy Other																						
Total Pharmacy																						
Physician Services																						
Physician Staff																						
Physician Other																						
Total Physician Services																						
Public Health																						
Public Health Staff																						
Public Health Other																						
Total Public Health																						
Research																						
Research Staff																						
Research Other																						
Total Research																						
Student Health																						
Student Health Staff																						
Student Health Other																						
Total Student Health																						
Total Internal Support																						
Total Purchased Services																						
Total																						

Cash Accounting Transactions
Internal Support and Purchased Services - To the SCHOOL OF MEDICINE

[illegible]

Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN

[illegible]

Cash Accounting Transactions

Internal Support and Purchased Services - To the HOSPITAL

[illegible]

Chart 177
C Accounting Transactions
In and Support and Purchased Services - To the HOSPITAL

In the Hospital	For Support										For Purchased Services										Grand Totals	
	Contributed to Operations	Contributed to Endowment	Other	Total	Investment in Property	Reversal	Share	Other	Total	Debt's	Debt's	Debt's	Debt's	Debt's	Debt's	Debt's	Debt's	Debt's	Debt's	Debt's	Total	Total
Administrative																						
Medical																						
Nursing																						
Pharmacy																						
Physician																						
Diagnostic																						
Therapeutic																						
Other																						
Total																						
Administrative																						
Medical																						
Nursing																						
Pharmacy																						
Physician																						
Diagnostic																						
Therapeutic																						
Other																						
Total																						

Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the SCHOOL OF MEDICINE

From the Lucille P. Markey Practice Plan											
For Support			For Support			For Support			For Support		
Internal Support			Internal Support			Internal Support			Internal Support		
Incremental	Accruals	Total	Incremental	Accruals	Total	Incremental	Accruals	Total	Incremental	Accruals	Total
Office			Office			Office			Office		
Administrative			Administrative			Administrative			Administrative		
Engineering			Engineering			Engineering			Engineering		
Emergency Medicine			Emergency Medicine			Emergency Medicine			Emergency Medicine		
Internal Medicine			Internal Medicine			Internal Medicine			Internal Medicine		
OB/GYN			OB/GYN			OB/GYN			OB/GYN		
Ophthalmology			Ophthalmology			Ophthalmology			Ophthalmology		
Orthopedics			Orthopedics			Orthopedics			Orthopedics		
Pathology			Pathology			Pathology			Pathology		
Physician's Office			Physician's Office			Physician's Office			Physician's Office		
Psychiatry			Psychiatry			Psychiatry			Psychiatry		
Radiation Oncology			Radiation Oncology			Radiation Oncology			Radiation Oncology		
Referral			Referral			Referral			Referral		
Total Patients			Total Patients			Total Patients			Total Patients		
Support:			Support:			Support:			Support:		
Clinical Care			Clinical Care			Clinical Care			Clinical Care		
Emergency Medicine			Emergency Medicine			Emergency Medicine			Emergency Medicine		
General			General			General			General		
Head			Head			Head			Head		
Internal Medicine			Internal Medicine			Internal Medicine			Internal Medicine		
Orthopedics			Orthopedics			Orthopedics			Orthopedics		
Ophthalmology			Ophthalmology			Ophthalmology			Ophthalmology		
Podiatry			Podiatry			Podiatry			Podiatry		
Physician's Office			Physician's Office			Physician's Office			Physician's Office		
Psychiatry			Psychiatry			Psychiatry			Psychiatry		
Radiation Oncology			Radiation Oncology			Radiation Oncology			Radiation Oncology		
Other			Other			Other			Other		
Total Support			Total Support			Total Support			Total Support		
Medicine:			Medicine:			Medicine:			Medicine:		
Administrative			Administrative			Administrative			Administrative		
Clinical Care			Clinical Care			Clinical Care			Clinical Care		
Emergency Medicine			Emergency Medicine			Emergency Medicine			Emergency Medicine		
General			General			General			General		
Head			Head			Head			Head		
Internal Medicine			Internal Medicine			Internal Medicine			Internal Medicine		
Orthopedics			Orthopedics			Orthopedics			Orthopedics		
Ophthalmology			Ophthalmology			Ophthalmology			Ophthalmology		
Podiatry			Podiatry			Podiatry			Podiatry		
Physician's Office			Physician's Office			Physician's Office			Physician's Office		
Psychiatry			Psychiatry			Psychiatry			Psychiatry		
Radiation Oncology			Radiation Oncology			Radiation Oncology			Radiation Oncology		
Other			Other			Other			Other		
Total Medicine			Total Medicine			Total Medicine			Total Medicine		
Other Clinical			Other Clinical			Other Clinical			Other Clinical		
Total Clinical			Total Clinical			Total Clinical			Total Clinical		
Both Sites			Both Sites			Both Sites			Both Sites		
Other Non-Clinical			Other Non-Clinical			Other Non-Clinical			Other Non-Clinical		
Total			Total			Total			Total		

**Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the SCHOOL OF MEDICINE**

[illegible]

**Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN**

[illegible]

ART 19J
Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the FACULTY PRACTICE PLAN

From the School of Medicine												
For Support												
Equity Transfer			Investment in Program			Investment in Program			Investment in Program			
Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	Incremental	Other	Total	
Academic			Academic			Academic			Academic			
Administrative			Administrative			Administrative			Administrative			
Basic Sciences			Basic Sciences			Basic Sciences			Basic Sciences			
Biomedical Sciences			Biomedical Sciences			Biomedical Sciences			Biomedical Sciences			
Biotechnology			Biotechnology			Biotechnology			Biotechnology			
Business			Business			Business			Business			
Chemistry			Chemistry			Chemistry			Chemistry			
Computer Science			Computer Science			Computer Science			Computer Science			
Engineering			Engineering			Engineering			Engineering			
Environmental Health Sciences			Environmental Health Sciences			Environmental Health Sciences			Environmental Health Sciences			
Health Services Research			Health Services Research			Health Services Research			Health Services Research			
Humanities			Humanities			Humanities			Humanities			
Law			Law			Law			Law			
Life Sciences			Life Sciences			Life Sciences			Life Sciences			
Mathematics			Mathematics			Mathematics			Mathematics			
Medicine			Medicine			Medicine			Medicine			
Nursing			Nursing			Nursing			Nursing			
Physical Sciences			Physical Sciences			Physical Sciences			Physical Sciences			
Public Health			Public Health			Public Health			Public Health			
Psychiatry			Psychiatry			Psychiatry			Psychiatry			
Psychology			Psychology			Psychology			Psychology			
Recreation Management			Recreation Management			Recreation Management			Recreation Management			
Social Sciences			Social Sciences			Social Sciences			Social Sciences			
Sociology			Sociology			Sociology			Sociology			
Statistics			Statistics			Statistics			Statistics			
Therapeutic Sciences			Therapeutic Sciences			Therapeutic Sciences			Therapeutic Sciences			
Training			Training			Training			Training			
Unlabeled			Unlabeled			Unlabeled			Unlabeled			
Total			Total			Total			Total			

Cardiology																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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**CharityK
Transactions Incremental to Cash Accounting Transactions
Internal Support and Purchased Services - To the HOSPITAL.**

[illegible]

⁽⁴⁾ University HealthSystem Consortium, 1997

**Transactions Incremental to Cash Accounting Transactions
Financial Support and Purchased Services - To the HOSPITAL**

[illegible]

Cash A.
Univers
ining Transactions
Support and Purchased Services - To the HOSPITAL

[illegible]

What is claimed is:

1. A method of tracking the flow of funds in an academic health center including a school of medicine, a hospital and a clinical practice plan as participants, including the steps of:

5 identifying all transactions across the participants and other entities;

identifying all sources of funds and uses of funds for a each department of a participant;

analyze the funds flow among the participants; and

generate a source of funds statement and a uses of funds statement for each

10 participant using the identified sources of funds and uses of funds.

2. The method of claim 1, wherein the funds flow further comprise support funds, payment for services and unreimbursed expenses.

15 3. The method of claim 1, further comprising generating a departmental statement for each department of a participant based on the source of funds statement and uses of funds statement for each department.

20 4. The method of claim 3, further comprising generating ratios using the departmental statements.

5. The method of claim 4, wherein the ratios include at least one ratio selected from the group consisting of: productivity and efficiency ratios, efficiency and investment ratios, productivity and efficiency for faculty compensation ratios, 25 productivity for funds generated and funds invested ratios, external funds generated

per total faculty salary plus benefits ratios, contribution of external funds generated to total faculty plus benefits excluding centrally provided services ratios; contribution of external funds generated to total faculty plus benefits including centrally provided services ratios; dependency funding mix percentage ratios; and efficiency expense
5 mix percentage ratios.

6. The method of claim 4, further comprising generating a report for each participant comprising the departmental ratios.

10 7. The method of claim 4, further comprising including the step of comparing corresponding ratios for departments within a participant.

8. The method of claim 4, wherein the method further comprises a plurality of academic health centers and further comprising comparing the ratios for similar
15 departments among a plurality of similarly situated participants.

9. The method of claim 1, wherein the step of identifying all transactions across the participants and other entities, further comprises quantifying the funds flows among the participants and other entities.

20 12. The method of claim 11, wherein the step of quantifying the funds flows among the participants, further comprises identifying support and quantifying expected return for the support.

13. A system for tracking the flow of funds in an academic health center, comprising:

• a school of medicine, a hospital and a clinical practice plan as participants;

• a network connecting each of the participants;

5 a processor for gathering data from each of the participants and generating at least one report based on the data, wherein the data includes a list of all sources of funds and uses of funds for a each department of a participant.

14. The system of claim 13, wherein the at least one report is selected from
10 the group consisting of: custom triangle and supporting statements, standard triangle and supporting statements, customized departmental statements, standard department statements, departmental ratios by participants, ratios by department across participants, aggregate department sources and uses per FTE.

1/40

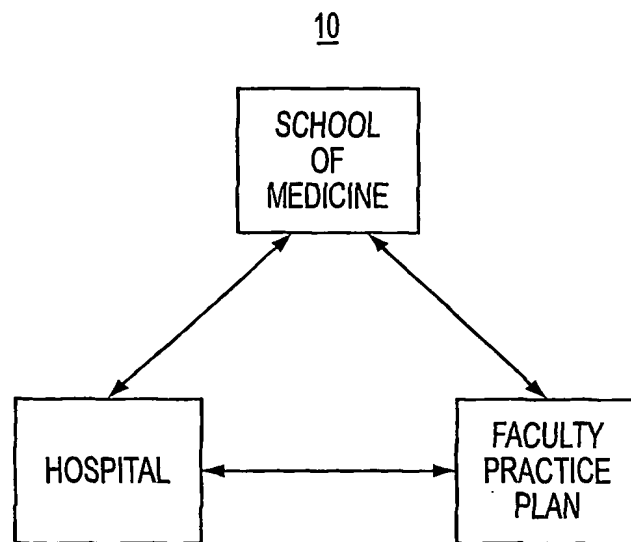


FIG. 1

2/40

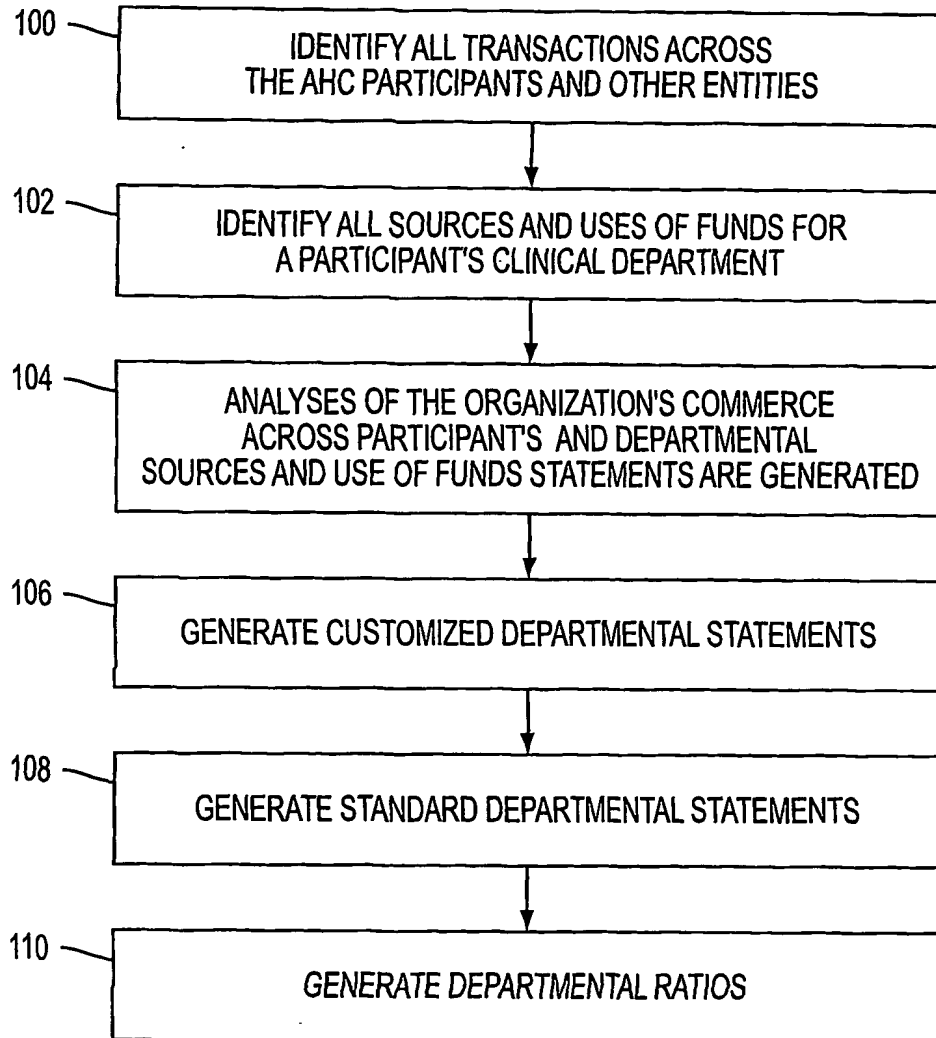


FIG. 2

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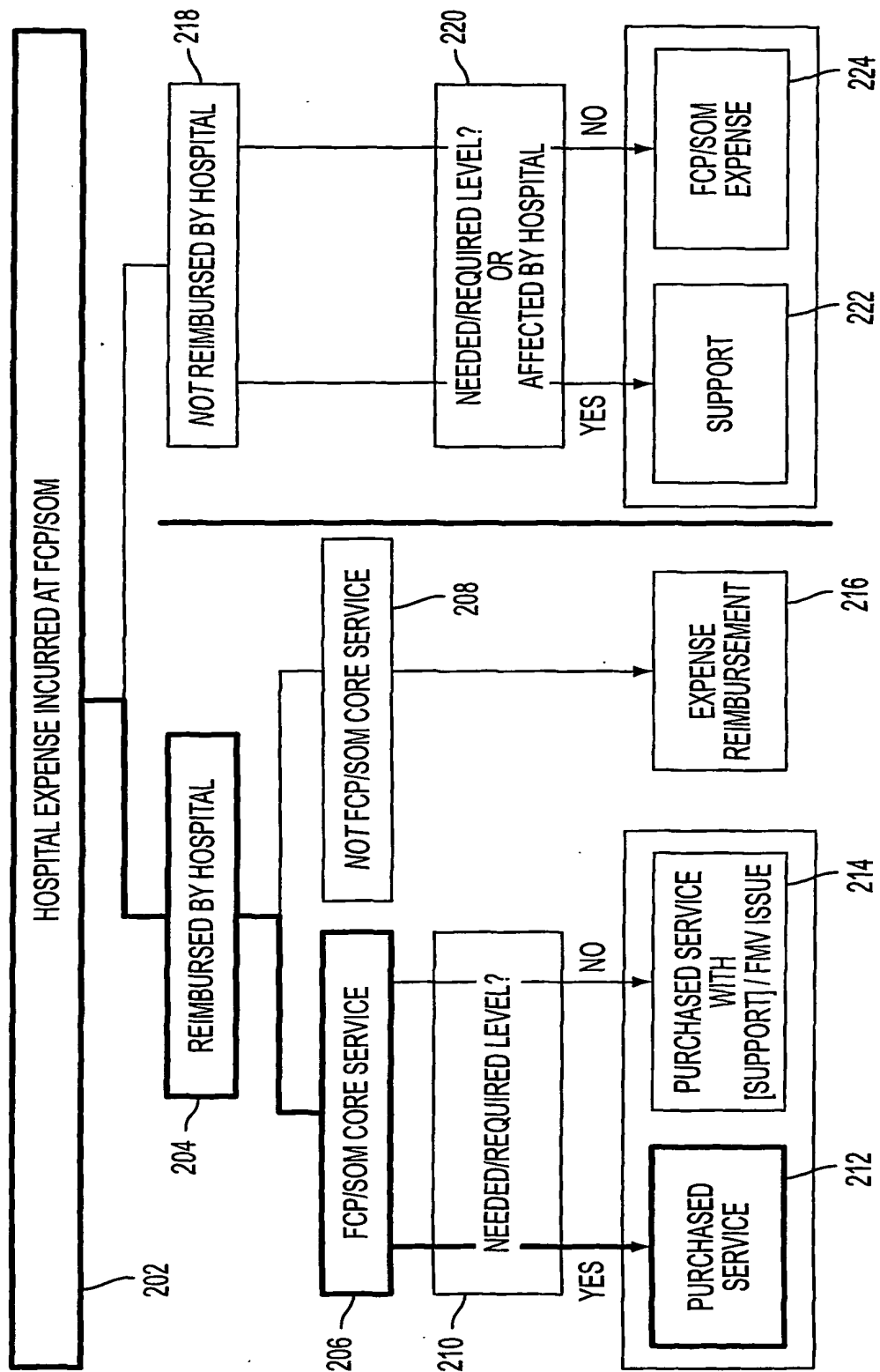


FIG. 3A

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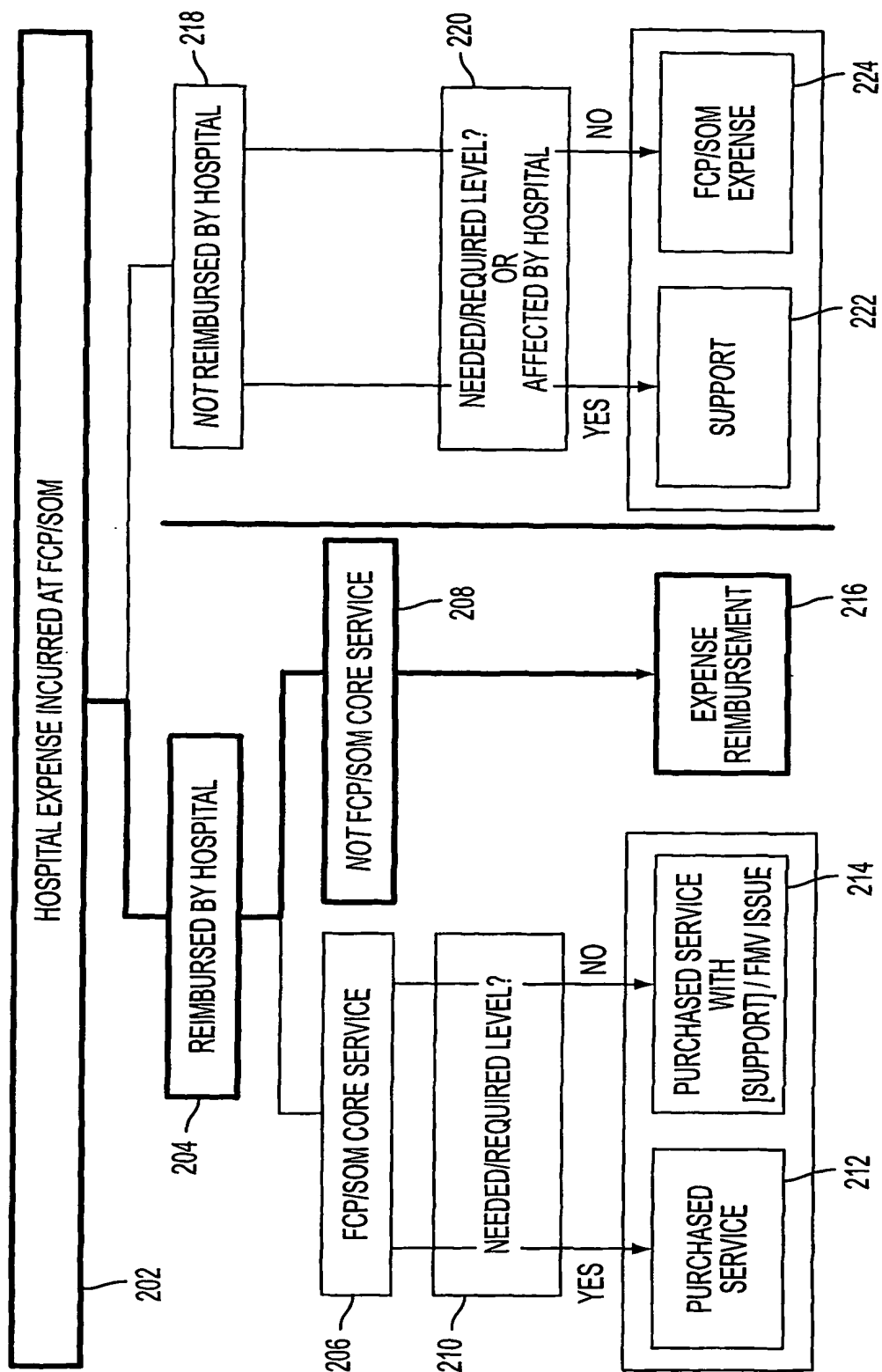


FIG. 3B

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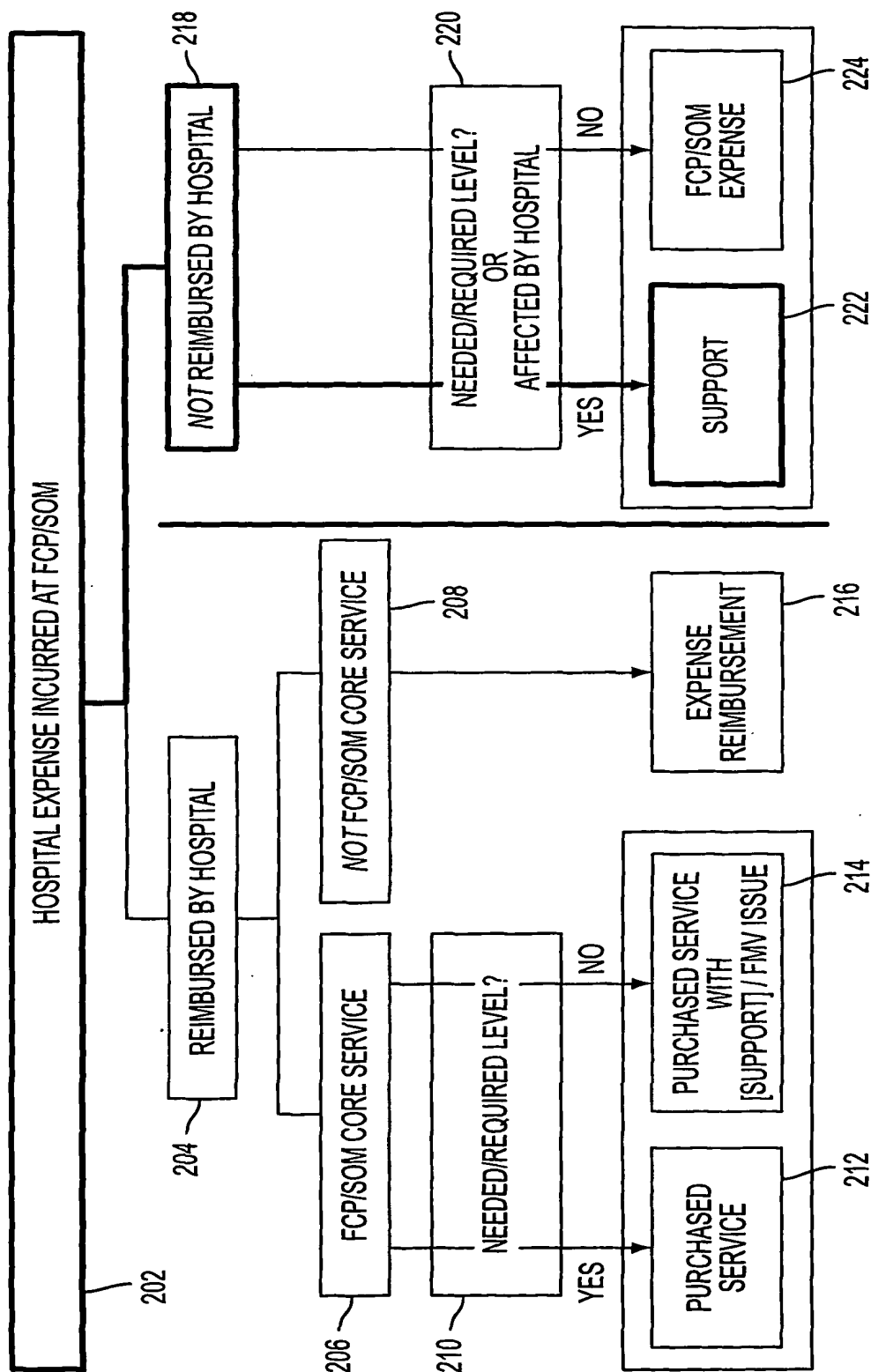


FIG. 3C

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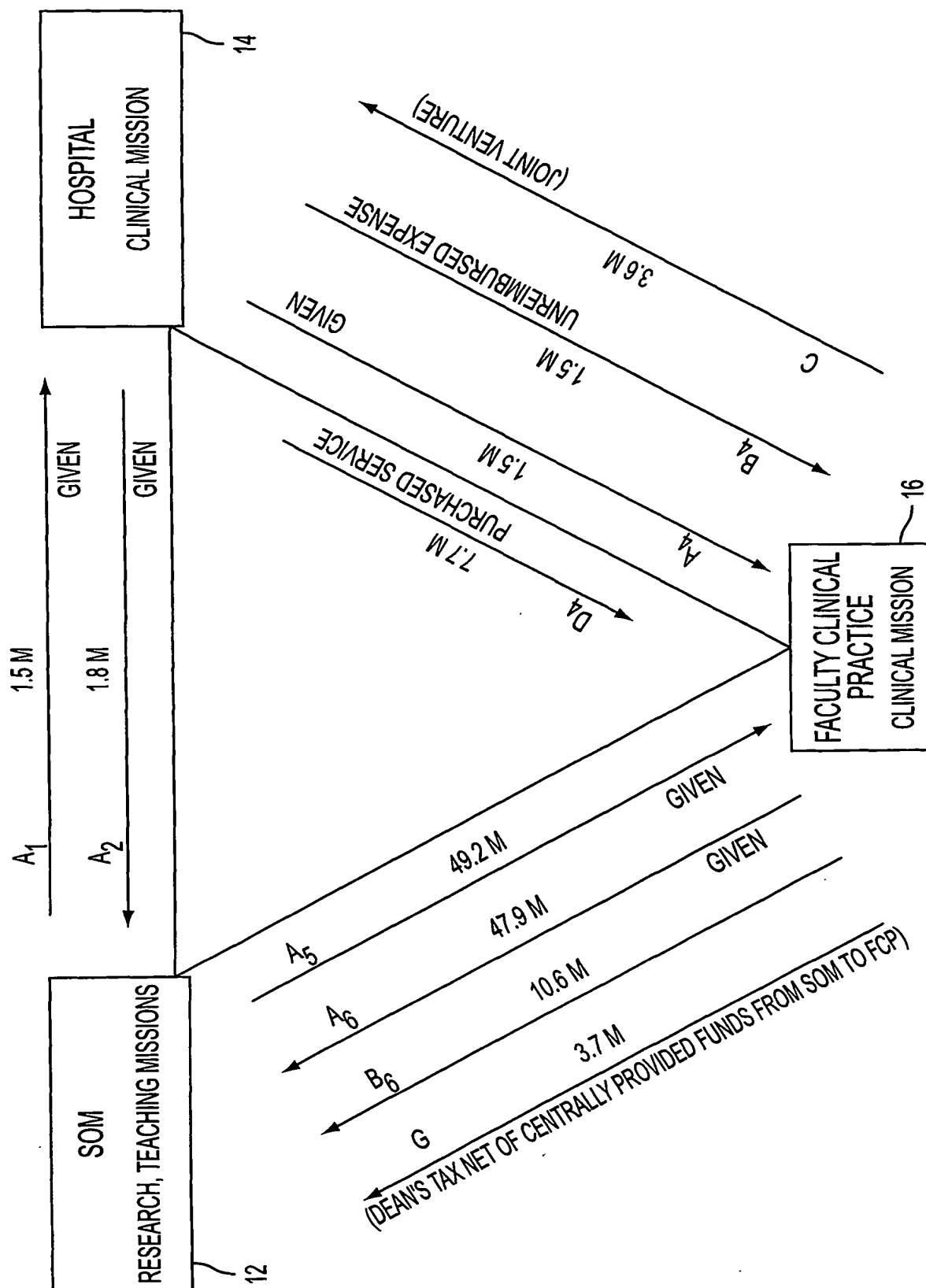
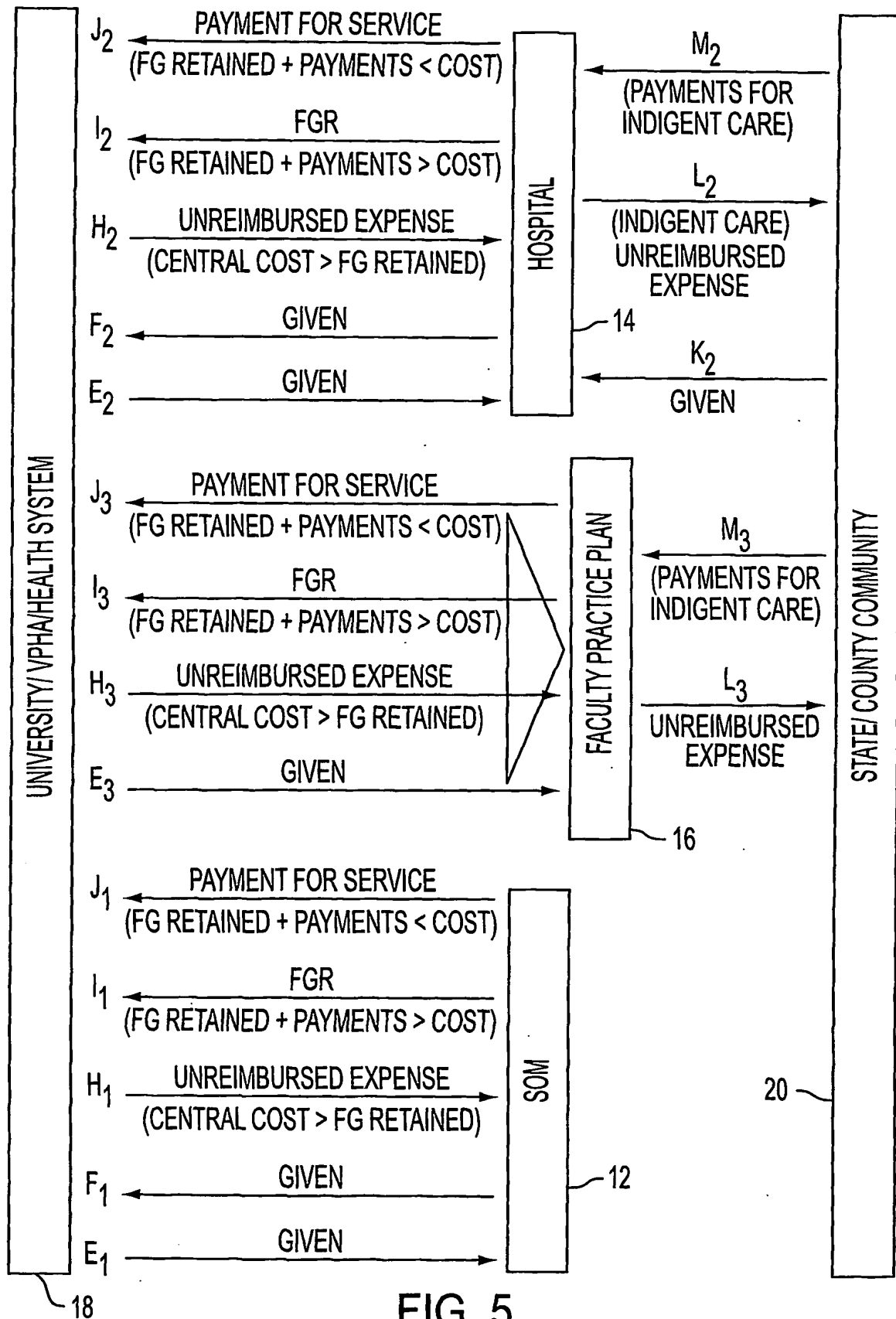


FIG. 4

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From/To	Index	U Index	S, PS	Description	Amount	Source
Hospital to FPP	1	A4	S	ASC List	\$1,479,000	Hospital
	2	B4	S	Hospital Based Clinics	\$1,192,973	Hospital
	3	B4	S	Enterprise-wide Marketing	\$254,753	Hospital
	4	B4	S	Enterprise-wide Contracting	\$66,949	Hospital
Total					\$2,993,675	
Hospital to FPP	5	D4	PS	ASC List (includes gain sharing)	\$5,266,183	Hospital
	6	D4	PS	ASC List - ER Contract	\$2,416,322	Hospital
Total					\$7,682,505	Hospital
FPP to Hospital	7	C	S	Differential in reimbursement for Indigent Care	\$3,622,844	E&Y
Hospital to SOM	8	A2	S	ASC List	\$708,079	Hospital
	9	A2	S	ASC List - Other	\$1,138,316	Hospital
Total					\$1,846,395	
State to Hospital	10	M2	PS	Net Revenue for Indigent Care	\$71,998,000	Hospital
	11	M2	PS	Tobacco Tax Revenue	\$1,163,000	Hospital
Total					\$73,161,000	
Hospital to State	12	L2	S	Unreimbursed Indigent Care	\$18,254,000	Hospital
		C,L2		Additional loss due to resetting Indigent Care	\$3,622,844	E&Y
Total		L2			\$21,876,844	
Hospital to University	13	J2	PS	Central Services Charged	\$2,906,071	Hospital
Hospital to TPA	14	NA	S	Enterprise-wide Marketing	\$129,345	Hospital
	15	NA	S	Enterprise-wide Contracting	\$113,004	Hospital
Total					\$242,349	
State to Hospital	16	K2	S	Medi - Cal GME Funds	\$10,000,000	Hospital
	17	K2	S	Clinical Teaching Support	\$8,493,272	Hospital
Total					\$18,493,272	
SOM to Hospital	18	A1	S	Residency Program Support	\$1,461,176	SOM
FPP to University	19	J3	PS	Central Services Charged	\$611,000	FPP
State to FPP	20	M3	PS	Payments received for Indigent Care	\$7,881,795	FPP
FPP to State	21	L3	S	Cost in excess of reimbursement for Indigent Care	\$7,242,226	FPP
		C,L3		Reimbursement gained in resetting Indigent Care	-\$3,622,844	E&Y
Total		L3			\$3,619,382	
FPP to SOM	22	A6	S	Net Income Transfer	\$47,893,151	FPP
	N/A	B6	S	Pytm of Fac Sal for Res & Tchg from Clinical Mission	\$10,600,00	MGMA
	23	G	S	Dean's Tax	\$3,686,994	FPP
Total					\$62,180,145	

FIG. 6A

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From/To	Index	U Index	S, PS	Description	Amount	Source
SOM to FPP	24	A5	S	Faculty Salaries paid out of Clinical Funds	\$40,545,651	SOM
	25	A5	S	Clinical Expenses	\$8,610,980	SOM
<i>Total</i>					<u>\$49,156,631</u>	
University to SOM	26	E1	S	State Funds	\$35,548,940	SOM
	27	E1	S	Expenses at Dean	\$13,429,737	SOM
<i>Total</i>					<u>\$48,978,677</u>	
SOM to University	28	I1	PS	ICR Retained	\$22,402,492	SOM
	29	I1	PS	Tuition and Fees Retained	\$4,236,409	SOM
	30	I1	PS	Expenses at University	<u>-\$18,079,243</u>	SOM
<i>Total</i>					<u>\$8,559,658</u>	

FIG. 6B

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Participant A	Internal Commerce									
	Hospital to SOM		Hospital to FCP		SOM to FCP		SOM to Hospital		FCP to Hospital	
PURCHASED SERVICE	1D2		1D4		1D5		1D1		1D3	1D6
Physician Leadership	2D2		2D4	3.6	2D5		2D1		2D3	2D6
Physician Service	3D2		3D4	2.8	3D5		3D1		3D3	3D6
Physician Incentives	4D2		4D4	1.3	4D5		4D1		4D3	4D6
Nonphysician	5D2		5D4		5D5		5D1		5D3	5D6
Supervision and Teaching										

FIG. 7

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FIG. 8

		Support (\$000,000)					Payment for Services
To	From	Given (\$)	Unreimbursed Expense (\$)	Funds Generated Retained (FGR) > Centrally Provided (\$)	Joint Venture	Total (\$)	Cash and FGR < Centrally Provided
Between Operating Activities							
Hospital	SOM	A1 1.5	B1				D1
SOM	Hospital	A2 1.8	B2				D2
Hospital	FCP	A3	B3				D3
FCP	Hospital	A4 1.5	B4 1.5		C 3.6		D4 7.7
FCP	SOM	A5 49.2	B5		C		D5
SOM	FCP	A6 47.9	B6 10.6	G 3.7			D6
	subtotal to SOM	(1.0)	10.6	3.7		13.3	
	subtotal to FCP	2.8	(9.1)	(3.7)	(3.6)	(13.6)	
	subtotal to Hospital	(1.8)	(1.5)		3.6	0.3	7.7 (7.7)
Between University/VPHA/Health System and Operating Activities							
SOM	University/VPHA/Health System	E1 49.0	H1				
University/VPHA/Health System	SOM	F1		I1 8.6			J1 18.1
Hospital	University/VPHA/Health System	E2	H2				J2 2.9
University/VPHA/Health System	Hospital	F2		I2			J3 0.6
FCP	University/VPHA/Health System	E3	H3				
University/VPHA/Health System	FCP			I3			
	subtotal to SOM	49.0	-	(8.6)		40.4	
	subtotal to FCP	-	-	-		-	
	subtotal to Hospital	-	-	-		-	
	subtotal to University/VPHA/Health System	(49.0)	-	8.6		(40.4)	(18.1) (0.6) (2.9) 21.6
Between State/County/Community and Operating Activities							
State/County/Community	Hospital		L2 21.9				
Hospital	State/County/Community	K2 18.5					
State/County/Community	FCP		L3 3.6				M2 73.2
FCP	State/County/Community						M3 7.9
	subtotal to FCP	-	(3.6)			(3.6)	
	subtotal to Hospital	18.5	(21.9)			(3.4)	
	subtotal to State/County/Community	(18.5)	25.5			7.0	7.9 73.2 (81.1)
SOM	Net Support	48.0	10.6	(4.9)	-	53.7	
	Net Services Purchased from (sold)						(18.1)
FCP	Net Support	2.8	(12.7)	(3.7)	(3.6)	(17.2)	
	Net Services Purchased from (sold)						15.0
Hospital	Net Support	16.7	(23.4)	-	3.6	(3.1)	
	Net Services Purchased from (sold)						62.6
University/VPHA/Health System	Net Support	(49.0)	-	8.6	-	(40.4)	
	Net Services Purchased from (sold)						21.6
State/County/Community	Net Support	(18.5)	25.5	-	-	7.0	
	Net Services Purchased from (sold)						(81.1)
CHECK AREA		-	-	-	-	-	-

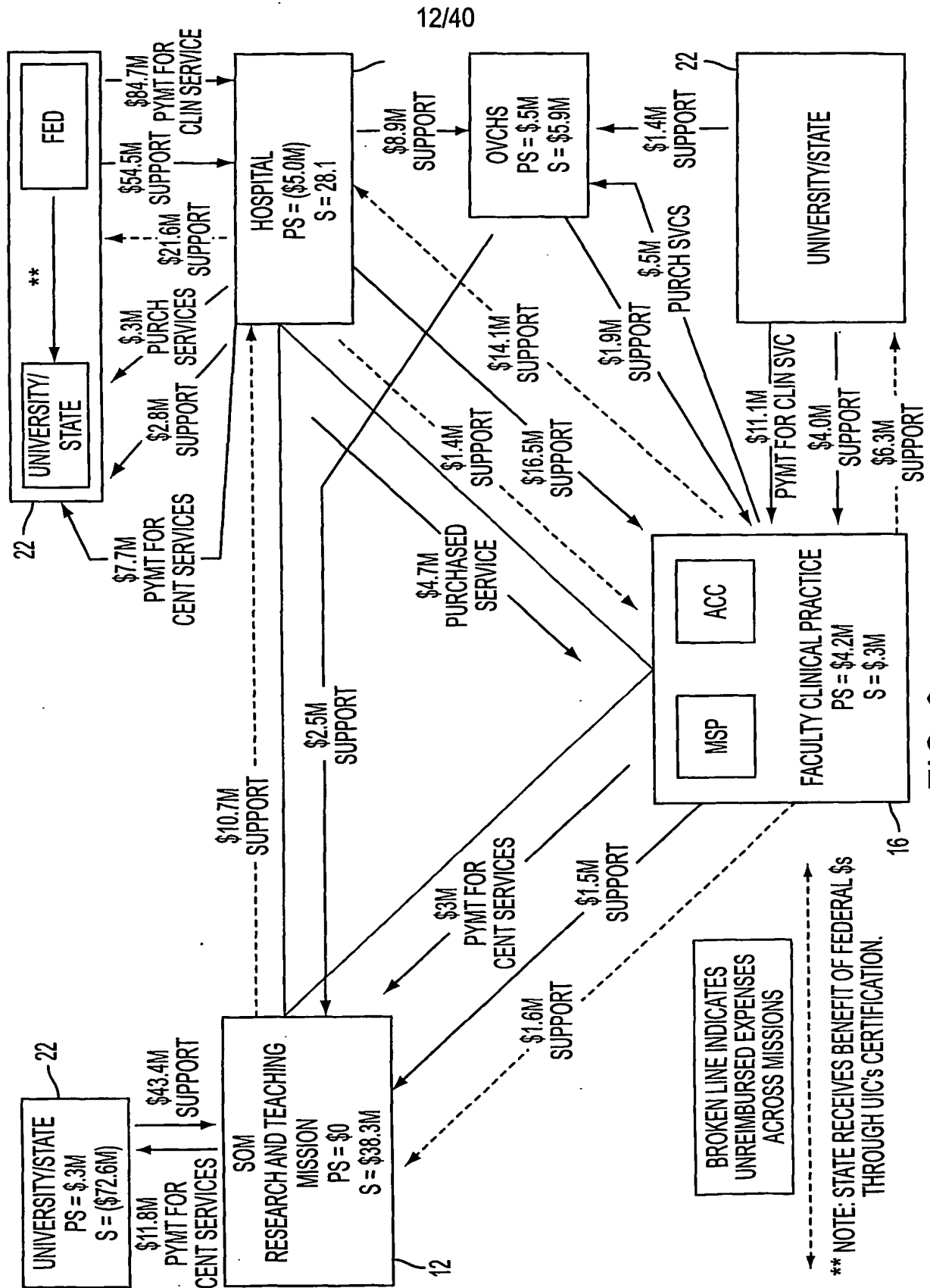


FIG. 9

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Programs and Services

<u>Index</u>	<u>From/To</u>	<u>S, PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Supporting Schedule</u>	<u>Description</u>	<u>Source/Contact</u>
1, A4	Hospital to FCP	S	Given	Programs & Services	\$13.3 M		State Appropriations & State Paid Benefits to Model Clinics at Hospital's discretion	Steering Committee
					\$11.1M \$2.2M		State Appropriations Passed Through (Cash) Benefits (NonCash)	
					Not Quantified		Joint Venture Clinic Operations <ul style="list-style-type: none"> • Sharing Formula 75/25 losses; 50/50 profit • Annual reconciliation vs. Quarterly (Cash Flow) • Expected vs. Actual Collections/MD Pro Fees (Sharing Formula) • Low Indirect Cost/Overhead Rate • Payment for Amb Care Medical Directorships 	
2, B4	Hospital to FCP	S	Unreimbursed Expenses	Programs & Services	\$4M		Billing - 8% of net revenue (NonCash) AIR Funding - 5% for 80 days (NonCash)	Pat O'Leary
3, 1D4	Hospital to FCP	PS	Given	Programs & Services	\$4.72M \$4.0M \$72M	A	Contracts b/t Hospital and COM Clinical Depits/Faculty <ul style="list-style-type: none"> • Medical Directorships, Chiefs of Svc, Prgm Dir's Salaries (Cash) Benefits - estimated at 18% (NonCash)	Hospital Pymt Report/Tony Ferrara/Steering Committee
4, A4	Hospital to FCP	S	Given	Programs & Services	\$3.2M \$2.7M \$.5M	A	Contracts b/t Hospital and COM Clinical Depits/Faculty <ul style="list-style-type: none"> • Investment in Programs & Services Salaries (Cash) Benefits - estimated at 18% (NonCash)	Hospital Pymt Report/Tony Ferrara/Steering Committee

FIG. 10A-1

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Programs and Services

5, B3	FCP to Hospital	S	Unreimbursed Expenses	Programs & Services	\$2M	A	Unreimbursed Faculty Effort benefiting Hospital Unfunded Medical Direction Salaries & Benefits (NonCash)	Hospital Pymt Report/Tony Ferrara/Steering Committee
N/A	Hospital & FCP	S		Programs & Services	Not Quantified		Inherent Characteristics of the AME: • Lack of Standardization/Equipment	Steering Committee

FIG. 10A-2

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OVCHS/Strategic Investment Fund

<u>Index</u>	<u>From/To</u>	<u>S, PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Supporting Schedule</u>	<u>Description</u>	<u>Source/Contact</u>
1, N/A	Hospital to OVCHS	S		OVCHS/ SIF	\$8.9M	B	Funding of Strategic Investment Fund (\$10.3M) net of expenditures on Hospital Projects	
2, B4	Hospital to FCP	S	Unreimbursed Expenses	OVCHS/ SIF	\$1M		Hospital funds OVCHS office in the amount of \$4.2M - estimate is that OVCHS benefits Hospital 75% and FCP 25%	
3, A4	OVCHS to FCP	S	Given	OVCHS/ SIF	\$1.9M \$1.5M \$.25M \$.15M	B	SIF Expenditures Faculty Salaries (Cash) Faculty Benefits - estimated at 18% (NonCash) Other Expenditures (Cash)	
4, A2	OVCHS to COM	S	Given	OVCHS/ SIF	\$2.5M \$.8M \$.15M \$1.5M	B	SIF Expenditures Faculty Salaries (Cash) Faculty Benefits - estimated at 18% (NonCash) Other Expenditures (Cash)	
5, D3	FCP to OVCHS	PS		OVCHS/ SIF	\$.5M		Funding from MDs for marketing (Cash)	
FY 98								
N/A	Hospital to COM/	S		OVCHS/ SIF	Not Quantified		Funding of New Ambulatory Care Center • \$20 million down through short term bond	

FIG. 10B

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Public Aid/Prison Population

<u>Index</u>	<u>To/From</u>	<u>S, PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Supporting Schedule</u>	<u>Description</u>	<u>Source/Contact</u>
1, C	FCP to Hospital	S	Unreimbursed Expenses	Public Aid/ Prison Pop	\$10.4M	C	Different Levels of Reimbursement for: • Public Aid • Prison Pop	Calculation
2, M2	State to Hospital	Pymt for Clin Svcs		Public Aid/ Prison Pop	\$84.7M \$55.6 \$29.1	C	State funding for: • Public Aid • Prison Pop Public Aid Reimbursement (Cash) Payments on Behalf of the System attributed to Public Aid/Prison Pop Costs- Benefits (NonCash)	Audited Financial Stmt's; UIC Hospital Records
3, L2	Hospital to State	S	Unreimbursed Expenses Out		\$11.2M \$10.4M \$21.6M	C	Unreimbursed expenses/shortfall related to Public Aid/Prison Population Before Reimbursement Reset Reimbursement Foregone Under Reset Unreimbursed expenses after Reimbursement Reset	
4, M3	State to FCP	Pymt for Clin Svcs		Public Aid/ Prison Pop	\$11.1M	C	Public Aid Reimbursement (Cash)	Audited Financial Stmt's/ Hosp Amt Accls
5, L3	FCP to State	S	Unreimbursed Expenses Out	Public Aid/ Prison Pop	\$16.7M (\$10.4M) \$6.3M	C	Unreimbursed expenses/shortfall related to Public Aid/Prison Pop Before Reimbursement Reset Reimbursement Gained Under Reset Unreimbursed expenses after Reimbursement Reset	

FIG. 10C

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Research and Teaching

<u>Index</u>	<u>To/From</u>	<u>S, PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Supporting Schedule</u>	<u>Description</u>	<u>Source/Contact</u>
	Hospital to COM	S	Unreimbursed Expenses	Research	\$ ____		Clerical/other support for research	
	COM to Hospital	PS		Research	\$ ____		Hospital services for research (ie., beds, labs, x-rays, etc.) (Cash)	
1, G	FCP to COM	S	Given	Research & Teaching	\$1.5M		Dean's Tax (Cash) - Net of Services Provided	
2, B6	FCP to COM	S	Unreimbursed Expenses	Research & Teaching	\$1.6M		Payment of Faculty Salaries & Benefits for Research Effort	
N/A	FCP to COM	S	Unreimbursed Expenses	Research & Teaching	To Be Noted - Not Quantified at Present		Payment of Nonfaculty Salaries for Research & Teaching Effort	
3, B3	FCP to Hospital	S	Unreimbursed Expenses	Research & Teaching	\$1.7M		Unreimbursed Faculty Effort benefiting Hospital • Committee Meetings (Public Svc - Hospital)	
4, B1	COM to Hospital	S	Unreimbursed Expenses	Residency Program	\$10.7M		Unreimbursed Faculty Effort benefiting Hospital • Supervision of House Staff	

FIG. 10D

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FIG. 10E

Centrally Provided		<u>Index</u>	<u>To/From</u>	<u>S, PS</u>	<u>Type</u>	<u>Category</u>	<u>Amount</u>	<u>Description</u>	<u>Source/Contact</u>
1, E1	Univ/State to COM (Includes Basic Sci Depts)	S		Cent Prov	\$37.2M	State Appropriations to Department for Research & Teaching (Cash)			
					\$4.5M	plus State Paid Benefits (Noncash)			
				Subtotal	\$41.7M				
2, K2	Univ/State to Hospital	S		Cent Prov	\$44.6M	State Appropriations (Cash)			AFS, UIC Hospital
3, F2	Hospital	S		Cent Prov	\$2.8M	Support for other Colleges - i.e., Health Professions, Pharmacy, Nursing (Cash)			Hospital Pymt Report
4, N/A	Hospital to Univ/State	PS		Cent Prov	\$3M	Purchased Services from Nursing & Dentistry Colleges (Cash)			Hospital Pymt Report
5, H2	Univ/State to Hosp	S		Cent Prov	\$9.9M	FY 97 On Behalf Payments for Maintenance, Utilities and A&G (Noncash)			AFS, UIC Hospital
6, K2	Univ/State to OVCHS	S		Cent Prov	\$1.4M	State Funding - Includes Excellence in Academics (Cash)			
7, J2	Hospital to Univ/State	PS		Cent Prov	\$7.7M	Central Service Charges (i.e., overhead - Univ/Campus Admin) (\$11.9M per AFS - 4.2M to OVCHS) (Cash)			AFS
8, J1	COM to Univ/State	Pymt for Central Svcs		Cent Prov	\$14.8M	Funds Generated Retained (Teaching, Research) for Central Service (Clinical Depts - 8.5M; Basic Science Depts - \$6.3M)			
9, H1	Univ/State to COM	S		Cent Prov	\$1.7M	Services provided in excess of Funds Generated Retained (Noncash)			
10, N/A	FCP to COM	Pymt for Central Svcs		Cent Prov	\$3M	Dean's tax applied toward Svcs provided by the Dean for FPP (Cash)			

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Table of Purchased Services and Support by Hospital

	(A) Cash	(A1) Non-Cash	(B) Non-Cash	(B1) Non-Cash	(A) + (B) Cash & Non-Cash	(A1) + (B1) Non-Cash
	Purchased Services by Hospital - Cash	Purchased Services by Hospital - Benefits	MSP Support to Hospital	MSP Support to Hospital (Benefits)	Total Salary Value of Svcs Provided to Hospital	Total Benefits Value of Svcs Provided to Hospital
Anesthesiology	\$ 661,000	118,980	-	-	\$ 661,000	118,980
Dermatology	44,945	8,090	192,055	34,570	237,000	42,660
Emergency Medicine	117,000	21,060	-	-	117,000	21,060
Family Medicine	52,268	9,408	732	132	53,000	9,540
General and Internal	854,004	153,721	75,996	13,679	930,000	167,400
Neurology	126,502	22,770	131,498	23,670	258,000	46,440
Neuro	50,500	9,090	70,500	12,690	121,000	21,780
OB/Gyn	241,000	43,380	-	-	241,000	43,380
Ophthalmology	21,816	3,927	280,184	50,433	302,000	54,360
Orthopedic	105,550	18,999	24,450	4,401	130,000	23,400
Otorhinolaryngology	33,000	5,940	197,000	35,460	230,000	41,400
Pathology	267,000	48,060	-	-	267,000	48,060
General Peds	337,680	60,782	257,320	46,318	595,000	107,100
Psychiatry	216,000	38,880	-	-	216,000	38,880
Radiation Oncology	25,000	4,500	35,000	6,300	60,000	10,800
Radiology	209,230	37,661	250,770	45,139	460,000	82,800
Physical Medicine	122,000	21,960	-	-	122,000	21,960
General Surg	442,000	79,560	-	-	442,000	79,560
Surgical Oncology	38,700	6,966	24,300	4,374	63,000	11,340
Urology	67,167	12,090	169,833	30,570	237,000	42,660
Total	\$ 4,032,362	\$ 725,825	\$ 1,709,638	\$ 307,735	\$ 5,742,000	\$ 1,033,560

FIG. 11A

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Table of Purchased Services and Support by Hospital

	(C) Cash	(C1) Non-Cash	(A) + (C) Cash	(A1) + (C1) Cash	(A) + (A1) + (C) + (C1) Cash & Non-Cash
	Hospital Support to MSP	Hospital Support to MSP (Benefits)	Hospital Cash Pymts to MSP	Hospital Non-Cash Payments to MSP	Total Hospital Cash & Non-Cash Payments to MSP
Anesthesiology	\$ 158,822	28,588	\$ 819,822	\$ 147,568	\$ 967,3
Dermatology	-	-	44,945	8,090	53,0
Emergency Medicine	1,014,183	182,553	1,131,183	203,613	1,334,2
Family Medicine	-	-	52,268	9,408	61,6
General and Internal	-	-	854,004	153,721	1,007,2
Neurology	-	-	126,502	22,770	149,2
Neuro	-	-	50,500	9,090	59,5
OB/Gyn	30,500	5,490	271,500	48,870	320,3
Ophthalmology	-	-	21,816	3,927	25,7
Orthopedic	-	-	105,550	18,999	124,5
Otorhinolaryngology	-	-	33,000	5,940	38,9
Pathology	1,132,595	203,867	1,399,595	251,927	1,651,5
General Peds	-	-	337,680	60,782	398,4
Psychiatry	2,450	441	218,450	39,321	257,7
Radiation Oncology	-	-	25,000	4,500	29,5
Radiology	-	-	209,230	37,661	246,8
Physical Medicine	7,050	1,269	129,050	23,229	152,2
General Surg	341,028	61,385	783,028	140,945	923,9
Surgical Oncology	-	-	38,700	6,966	45,6
Urology	-	-	67,167	12,090	79,2
Total	\$ 2,686,628	\$ 483,593	\$ 6,718,990	\$ 1,206,418	\$ 7,928,4
Total Cash Payments per Salary Schedule (excludes amb care med directorships)					7,891,8
Variance					\$ 36,5

FIG. 11B

Expenditures/ Transfers Out:	Department attributed to for Funds Flow	UIC Attribution by Department	Description	SOM	Hospital	MSP	Faculty Salaries SOM	All other SOM	Faculty Salaries MSP	All other MSP	Total
Administration	Administration (OVCHS)	Miscellaneous	CON Consultants (various projects)	-	1,100	1,100	-	-	-	-	-
	Ambulatory Services	Ambulatory Care Initiatives	CON Consultants (DMW/Vinson/HFPB)	-	12,500	12,500	-	-	-	95,500	95,500
	Ambulatory Services	Ambulatory Care Initiatives	AirRights/City (Neal)	-	12,500	12,500	-	-	-	-	-
	Ambulatory Services	Ambulatory Care Initiatives	Misc Amb Care Expenses	-	10,700	10,700	-	-	-	-	-
				-	36,800	36,800	-	-	-	-	-
Family Medicine	Family Medicine	Ambulatory Care Initiatives	Family Practice	-	-	95,500	-	-	-	95,500	95,500
General Surg	General Surg	Transplant Initiatives	Heart-Lung Transplant (Massad, Fac Sal)	-	-	429,500	-	-	667,521	667,521	667,521
			Admin alloc	-	-	429,500	-	-	667,521	(238,021)	-
	General and Internal Medic	Oncology Initiatives	Transplant and Cell Facility	246,900	-	-	148,234	-	-	-	148,234
	General and Internal Medic	Oncology Initiatives	Gene Therapy Center (Research)	274,200	-	-	166,418	-	-	-	166,418
	General and Internal Medic	Oncology Initiatives	Med Onc Goliteb	-	-	12,200	-	-	-	-	-
	General and Internal Medic	Oncology Initiatives	Medical Oncology (Research)	243,400	-	-	125,692	-	-	-	125,692
	General and Internal Medic	Oncology Initiatives	Bone Marrow Transplant (Research)	380,200	-	-	349,479	-	-	-	349,479
	General and Internal Medic	Transplant Initiatives	DDLc	-	-	376,300	-	-	314,459	-	314,459
Total Medicine			Admin alloc	1,144,700	-	388,500	789,823	354,877	314,459	74,041	1,549,100
Hospital	Hospital	Oncology Initiatives	Bone Marrow Remodeling	-	1,090,00	-	-	-	-	-	-
	Hospital	EEI Initiatives	Facility Renovation	-	49,800	-	-	-	-	-	-
	Hospital	Transplant Initiatives	Hospital Transplant FY95-96	-	300,000	-	-	-	-	-	-
				-	1,439,800	-	-	-	-	-	-
Neurology	Neurology	Neuroscience Initiatives	Epilepsy Clinical Prog (Heir, Fac Sal)	-	-	206,200	-	-	44,526	-	44,526
			Admin alloc	-	-	206,200	-	-	44,526	161,674	206,200

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Strategic Investment Fund									
Expenditures / Transfers Out:	Department attributed to for Funds Flow	UIC Attribution by Department	Description	SOM	Hospital	MSP	Faculty Salaries SOM	All other SOM	Total
Neuro	Neuro Surgery	Neuroscience Initiatives	Stroke Clinical Program (Ausman, Fac Sal)	-	-	82,100	41,651	-	-
	Neuro Surgery	Neuroscience Initiatives	Imaging Collaboratory (Sadler, Fac Sal)	191,100	-	-	69,697	-	-
			Admin alloc	191,100	-	82,100	69,697	121,403	40,449
OB/GYN	OB/GYN	Women's/Children's Initiatives	Department of OB/GYN (Fac Sal)	-	-	288,800	279,193	-	-
			Admin alloc	-	-	288,800	279,193	-	9,607
Total Pediatrics	General Peds	Genetics Program (Peds)	Genetics Program (Peds, Fac Sal)	-	-	63,400	59,559	-	-
			Admin alloc	-	-	63,400	59,559	-	3,841

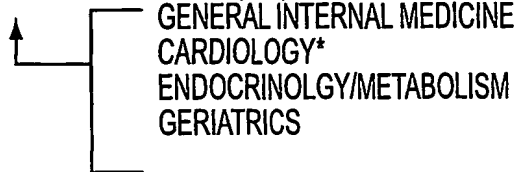
FIG. 12A-2

Psychiatry	Psychiatry	Neuroscience Initiatives	PI Remodeling (Costa)	1,000,000	-	-	-	1,000,000	-
				1,000,000	-	-	-	-	-
Specialized Cancer Center	Specialized Cancer Center	Oncology Initiatives	Cancer Center (Beck)	497,700	-	-	-	497,700	-
				497,700	-	-	-	-	-
Surgical Oncology	Surgical Oncology	Oncology Initiatives	Surgical Oncology (Fac Sal)	-	-	125,200	123,226	-	-
			Admin alloc	-	-	125,200	123,226	-	1,974
Total Expenditures / Transfers Out:				2,833,500	1,476,600	1,716,000	859,520	1,973,980	6,026,100

FIG. 12B

23/40

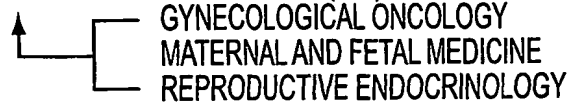
- A) ANESTHESIOLOGY (107)*
 B) DERMATOLOGY (71)*
 C) EMERGENCY MEDICINE (58)*
 D) FAMILY MEDICINE (106)*
 E) INTERNAL MEDICINE (123)*



GASTROENTEROLOGY*
 HEMATOLOGY/ONCOLOGY*
 INFECTIOUS DISEASES
 NEPHROLOGY
 PULMONARY DISEASE*
 RHEUMATOLOGY

- F) NEUROLOGY (103)*

- G) OBSTETRICS/GYNECOLOGY (123)*



- H) PEDIATRICS (124)*



PEDIATRIC GASTROENTEROLOGY
 PEDIATRIC NEONATAL MEDICINE
 PEDIATRIC NEUROLOGY
 PEDIATRIC PULMONOLOGY

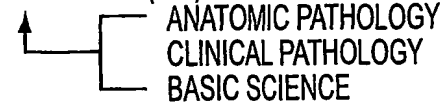
- I) PHYSICAL MEDICINE/REHABILITATION MEDICINE (62)*

- J) PSYCHIATRY (123)*

- K) RADIOLOGY*



- L) PATHOLOGY (124)*



- M) SURGERY*

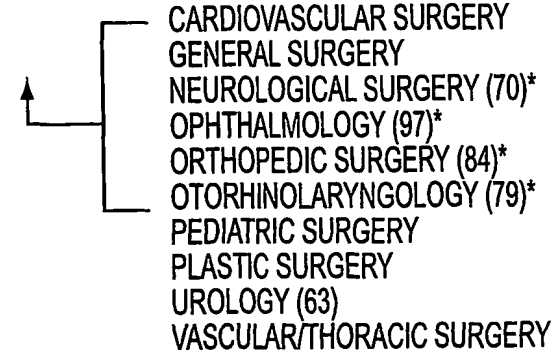


FIG. 13

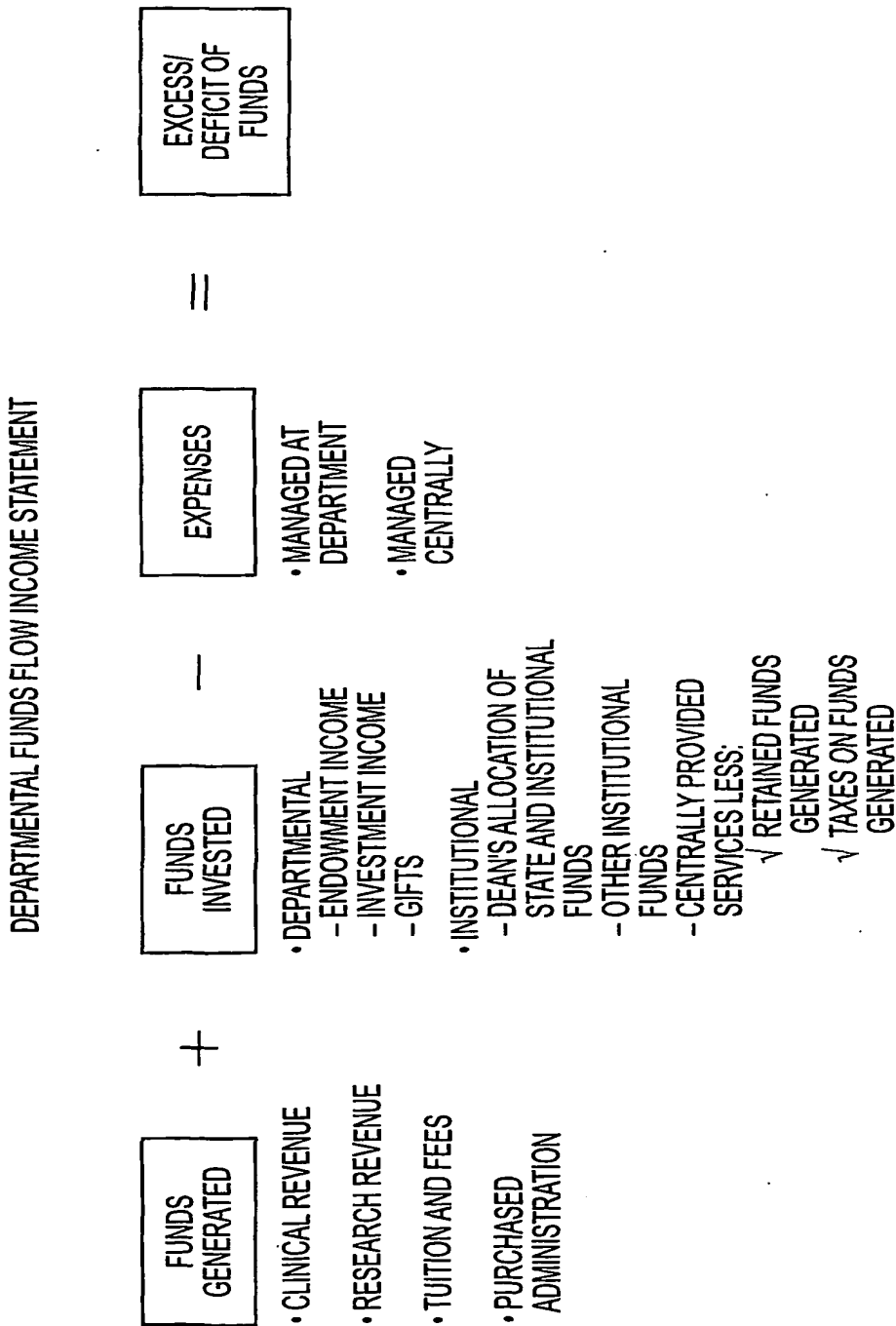


FIG. 14

25/40

Participant
Funds Flow Statement - FY 199x
Clinical Area

		A		B		C		D	
		Externally Funded Research		School of Medicine		Faculty Clinical Practice		Total	
		\$	\$	\$	\$	\$	\$	\$	\$
SOURCES OF FUNDS									
Funds Generated - External									
1	Net Patient Care Revenue								
2	DER - Federal	1,139,952	(400)			5,701,054		5,701,054	
3	DER - NonFederal	652,962						1,139,552	
4	ICR - Federal	444,544	(803)					652,962	
5	ICR - NonFederal	109,623						443,740	
6	Tuition and Fees		317,952					109,632	
7	Direct Paid Salaries							317,952	
8	Other External Generated		75,656						
8a	Other Indigent					80,013		155,669	
9	UHC Database Adjustment					398,166		398,166	
10	Subtotal	2,347,080	392,405			6,179,233		8,918,718	
Funds Generated - Internal									
11	From the Hospital					163,100		163,100	
12	Other								
13	From Hospital - Unreimbursed Expenses								
14	Other - Unreimbursed Expenses								
15	UHC Database Adjustment								
16	Subtotal					163,100		163,100	
17	Total Funds Generated	2,347,080	392,405			6,342,333		9,081,818	

FIG. 15A

26/40

SOURCES OF FUNDS	A		B		C		D	
	School of Medicine		Faculty Clinical Practice		Total			
	Externally Funded Research	Other Academic						
Funds Invested								
Institutional Investment								
Funds Provided								
From University	-	-	-	-	-	-	-	-
From Health System	-	-	-	-	-	-	-	-
From Dean	-	1,229,175	-	-	-	-	1,229,175	-
Other	-	-	-	-	-	-	-	-
Subtotal	-	1,229,175	-	-	-	-	1,229,175	-
Unreimbursed Expenses Incurred on Behalf of Dept								
University	131,146	485,432	-	-	-	-	616,578	-
Health System	-	-	-	-	-	-	-	-
Dean	103,286	382,310	-	-	-	-	485,596	-
Other	-	-	-	-	-	-	-	-
Subtotal	234,433	867,742	-	-	-	-	1,102,175	-
Funds Generated Retained								
Research/ICR Retained	(357,731)	803	-	-	-	-	(356,928)	-
Teaching	-	(192,208)	-	-	-	-	(192,208)	-
Clinical	-	-	-	-	-	-	(328,743)	-
Subtotal	(357,731)	(191,405)	-	-	-	-	(877,879)	-
Support Between AMC Operating Units								
From Hospital	-	(168,282)	-	-	-	-	531,718	-
Indigent Care	-	-	-	-	-	-	(398,166)	-
Other	-	-	-	-	-	-	-	-
From Hospital - Unreimbursed Expense	-	-	-	-	-	-	-	-
Other - Unreimbursed Expense	-	-	-	-	-	-	-	-
UHC Database Adjustment	-	-	-	-	-	-	-	-
Subtotal	-	(168,282)	-	-	-	-	133,552	-
Subtotal	-	301,834	-	-	-	-	133,552	-

FIG. 15B-1

27/40

SOURCES OF FUNDS	A		B		C	D
	School of Medicine		Faculty Clinical Practice		Total	
	Externally Funded Research	Other Academic				
38						
39						
40						
41						
42						
43						
Departmental Investment						
Across Missions	(74,124)	739,069	(1,115,706)	(450,761)		
Across Missions - Unreimbursed Expenses	-	312,620	(312,620)	-		
Other	-	156,878	-	156,878		
Subtotal	(74,124)	1,208,568	(1,428,327)	(293,883)		
Total Funds Invested	(194,422)	2,945,798	(1,455,236)	1,293,140		
Total Sources of Funds	2,149,658	3,338,203	4,887,097	10,374,958		

FIG. 15B-2

28/40

		A		B		C		D	
		School of Medicine				Faculty Clinical Practice		Total	
		Externally Funded Research		Other Academic					
SOURCES OF FUNDS									
Managed at Department									
44	Direct Paid Faculty Salaries & Benefits	-	-	-	-	-	-	-	-
45	Faculty Salary & Benefit Allocations	-	-	-	-	-	-	-	-
46	Faculty Salaries	268,915	312,620	312,620	(312,6				
47	Faculty Benefits	31,341	528,611	528,611	3,106,6				
48	Nonfaculty Salaries	664,809	139,689	139,689	277,9				
49	Nonfaculty Benefits	119,215	993,514	993,514	1,206,2				
50	Subtotal	1,084,280	167,630	167,630	99,2				
51	Other Expenses	634,510	2,142,065	2,142,065	4,377,3				
52	ICR Returned	196,435	633,144	633,144	509,7				
53	NonCash Expenses	-	(196,435)	(196,435)	-				
54	UHC Database Adjustment	-	-	-	-				
55	Subtotal	830,945	436,708	436,708	509,7				
56	Total Managed at Department	1,915,225	2,578,773	2,578,773	4,887,0				
Other									
57	Allocation of central services - Univ	131,146	485,432	485,432	-				
58	Allocation of central services - Health System	-	-	-	-				
59	Allocation of central services - Dean	103,286	382,310	382,310	-				
60	Other	-	-	-	-				
61	Subtotal	234,433	867,742	867,742	-				
62	Total Uses of Funds	2,149,658	3,446,515	3,446,515	4,887,09				
63	Total Sources Over/(Under) Uses of Funds	(0)	(108,312)	(108,312)	-				
Use of Prior Period Reserves									
64	Total Sources Over/(Under) Uses of Funds	(0)	(108,312)	(108,312)	-				
65		\$	\$	\$	\$				\$

FIG. 15C

29/40

		A	B	C	D
		School of Medicine		Faculty Clinical Practice	Total
		Externally Funded Research	Other Academic		
SOURCES OF FUNDS					
<u>Funds Generated - External</u>					
1	Net Patient Care Revenue	\$ -	\$ -	\$ 5,446,758	\$ 5,446,758
2	DER - Federal	93,201	-	-	93,201
3	DER - NonFederal ICR - Federal	54,670	-	-	54,670
4	ICR - NonFederal	36,814	-	-	36,814
5	Tuition and Fees	5,679	-	-	5,679
6	Direct Paid Salaries	-	343,554	-	343,554
7	Other External Generated	-	-	-	-
8	<i>Subtotal</i>	-	-	-	-
10	<u>Funds Generated - Internal</u>	190,364	343,554	5,446,758	5,980,676
From the Hospital					
11	Other	-	-	779,980	779,980
12	From Hospital - Unreimbursed Expenses	-	-	-	-
13	Other - Unreimbursed Expenses	-	1,148,123	-	1,148,123
14	<i>Subtotal</i>	-	-	-	-
16	Total Funds Generated	-	1,148,123	779,980	1,928,103
17	<u>Funds Invested</u>	190,364	1,491,677	6,226,738	7,906,779
Institutional Investment					
Funds Provided					
From University					
18	From Health System	-	-	-	-
19	From Dean	-	-	-	-
20	Other	-	1,697,562	-	1,697,562
21	<i>Subtotal</i>	-	-	-	-
22	Expenses Incurred on Behalf of Dept	-	1,697,562	-	1,697,562
University					
23	Health System	93,170	125,111	343,286	561,567
24	Dean	-	-	-	-
25	Other	29,195	35,108	252,745	317,048
26	<i>Subtotal</i>	-	-	-	-
27		122,365	160,219	596,031	878,615
Funds Generated Retained					
Research/ICR Retained					
28	Teaching	(56,274)	-	-	(56,274)
29	Clinical	-	(343,554)	-	(343,554)
30	<i>Subtotal</i>	-	-	(456,670)	(456,670)
31		(56,274)	(343,554)	(456,670)	(856,498)

FIG. 16A

30/40

		A	B	C	D
		School of Medicine		Faculty Clinical Practice	Total
		Externally Funded Research	Other Academic		
Support Between AMC Operating Units					
32	From Hospital	\$ -	\$ -	\$ 187,410	\$ 187,410
33	Other	-	-	-	-
34	From Hospital - Unreimbursed Expense	-	(1,148,123)	-	(1,148,123)
35	Other - Unreimbursed Expense	-	-	-	-
37	Subtotal	-	(1,148,123)	187,410	(960,713)
Departmental Investment					
38	Across Missions	-	-	-	-
39	Across Missions - Unreimbursed Expense	-	684,714	(684,714)	-
40	Other	-	127,510	-	127,510
41	Subtotal	-	812,224	(684,714)	127,510
42	Total Funds Invested	66,091	1,178,328	(357,943)	886,476
43	Total Sources of Funds	256,455	2,670,005	5,868,795	8,795,255
USES OF FUNDS					
Managed at Department					
44	Direct Paid Faculty Salaries & Benefits	-	-	967,390	967,390
45	Faculty Salary & Benefit Allocations	-	684,714	(684,714)	-
46	Faculty Salaries	66,756	1,487,846	1,924,262	3,478,864
47	Faculty Benefits	11,665	267,813	331,949	611,427
48	Nonfaculty Salaries	27,390	1,245	153,958	182,593
49	Nonfaculty Benefits	4,837	224	26,559	31,620
50	Subtotal	110,648	2,441,842	2,719,404	5,271,894
51	Other Expenses	23,438	66,909	3,155,657	3,246,004
52	ICR Returned	-	-	-	-
53	NonCash Expenses	-	-	-	-
55	Subtotal	23,438	66,909	3,155,657	3,246,004
56	Total Managed at Department	134,086	2,508,751	5,875,061	8,517,898
Other					
57	Allocation of Central Services - Univ	93,170	125,111	343,286	561,567
58	Allocation of Central Services - Health System	-	-	-	-
59	Allocation of Central Services - Dean	29,195	35,108	252,745	317,048
60	Other	-	-	-	-
61	Subtotal	122,365	160,219	596,031	878,615
62	Total Uses of Funds	256,451	2,668,970	6,471,092	9,396,513
65	Total Sources Over/(Under) Uses of Funds	\$ 4	\$ 1,035	\$ (602,297)	\$ (601,258)

FIG. 16B

31/40

FIG. 17A

		School of Medicine					
		Research	Other Academic	GME			
SOURCES OF FUNDS							
<u>Funds Generated</u>							
1	Net Patient Care Revenue				5,446,758	-	5,446,758
2	DER - Federal	93,201					93,201
3	DER - NonFederal	54,670					54,670
4	ICR - Federal	36,814					36,814
5	ICR - NonFederal	5,679					5,679
6	Allocation of Tuition and Fees		343,554				343,554
7	Direct Paid Salaries						-
8	Other Generated		-				-
	Total	190,364	343,554	-	5,446,758	-	5,980,676
<u>Purchased Services</u>							
12	From the FPP						-
12	From the SOM						-
11	From the Hospital				779,980		779,980
13	From the Hospital - Unreimbursed			1,148,123	-		1,148,123
12	From the Univ/VPHA						-
	Total	-	-	1,148,123	779,980	-	1,928,103
	Total Funds Generated	190,364	343,554	1,148,123	6,226,738	-	7,908,779
<u>Funds Invested</u>							
<u>Institutional Investment</u>							
20	State General Funds		1,435,906				1,435,906
20	State Benefits Payments	-	261,656				261,656
<u>Unreimbursed Expenses Incurred on Behalf Depts</u>							
25	Allocation of Central Services - Dean	29,195	35,108		252,745		317,048
23	Allocation of Central Services - Univ/VPHA	93,170	125,111		343,286		561,566
	Subtotal	122,364	160,219	-	596,031	-	878,614
<u>Funds Generated Retained by Institution</u>							
28	Research/ICR Retained	(56,274)					(56,274)
29	Teaching		(343,554)				(343,554)
30	Clinical				(456,670)		(456,670)
	Subtotal	(56,274)	(343,554)	-	(456,670)	-	(856,498)
<u>Other Support</u>							
38	By the FPP	544,541		140,172	(684,714)		-
38	By the SOM			1,007,950			-
32	By the Hospital		(1,007,950)		187,410	-	187,410
34	By the Hospital - Unreimbursed			(1,148,123)	-		(1,148,123)
32	By the Strategic Investment Fund				-		-
33	By the Univ/VPHA						-
	Subtotal	544,541	(1,007,950)	-	(497,304)	-	(960,713)
<u>Departmental Investment</u>							
40	Endowment Utilized						-
40	Gifts/Transfers from Reserves		127,510				127,510
	Subtotal	-	127,510	-	-	-	127,510

32/40

FIG. 17B

School of Medicine						
	Research	Other Academic	GME			
Total Funds Invested	610,632	633,787	-	(357,943)	-	886,476
Total Sources of Funds	800,996	977,340	1,148,123	5,868,795	-	8,795,254
USES OF FUNDS						
<u>Paid at Department</u>						
46 Faculty Salaries	66,756	1,487,846		1,924,262		3,478,864
44 Faculty Salaries, Direct Paid/SIF				819,822		819,822
45 Faculty Salaries, Non-realized	461,476	(854,195)	972,985	(580,266)		-
48 Nonfaculty Salaries	27,390	1,245		153,958	-	182,593
47 Faculty Benefits	11,665	6,375		331,949		349,989
47 Faculty Benefits, State Paid		261,438				261,438
44 Faculty Benefits, Direct Paid/SIF	-			147,568		147,568
48 Faculty Benefits, Non-realized	83,066	(153,755)	175,137	(104,448)		-
49 Nonfaculty Benefits	4,837	5		26,559		31,401
49 Nonfaculty Benefits, State Paid		219			-	219
51 Equipment	16,736	9,530		27,658		53,924
51 Supplies	1,799	27,950		84,574		114,323
51 Space/Rent	-	-		-	-	-
51 Housekeeping	-	-		-	-	-
51 Utilities	-	-		-	-	-
51 Security	-	-		-	-	-
51 Library	-	-		-	-	-
51 Malpractice Insurance	-	-		286,982		286,982
51 Other	4,903	29,429		2,738,601	-	2,772,939
51 Other SIF						-
51 Admin Unit				17,836	-	17,836
51 Expense Adjustment	-	-				-
Subtotal	678,627	816,086	1,148,123	5,875,061	-	8,517,897
Less Purchased Services	-	-	-	-	-	-
Internally Purchased Services						
To the FPP						-
To the SOM						-
To the Hospital						-
To the Univ/VPHA and subs						-
Subtotal	-	-	-	-	-	-
Subtotal Paid at Dept	678,627	816,086	1,148,123	5,875,061	-	8,517,897
<u>Paid Centrally</u>						
59 Allocation of Central Services - Dean	29,195	35,108		252,745	-	317,048
57 Allocation of Central Services - Univ/VPHA	93,170	125,111		343,286		561,566
Subtotal Paid Centrally	122,364	160,219	-	596,031	-	878,614
Total Uses of Funds	800,992	976,304	1,148,123	6,471,092	-	9,396,511
Total Sources Over (Under) Uses of Funds	4	1,036	-	(602,297)	-	(601,257)

33/40

Clinical Department Ratios - UIC Health Sciences Center								
Key Ratios - SOM and FPP	Anesthesiology	Dermatology	Emergency Medicine	Family Medicine	TOTAL Medicine	Neurology	OB/GYN	Ophthalmology

Key Ratios - SOM and FPP

Data Elements

Faculty Salaries & Benefits Reset	684,714	(245,471)	243,140	(1,083,385)	918,220	(10,991)	558,961	273,845
Faculty Salaries & Benefits Paid With Research Dollars	78,421	166,999	214,053	237,777	3,857,299	265,235	589,209	1,491,270
Direct Paid Salaries								
• Research	-	-	-	-	-	-	-	-
• Teaching	-	-	-	-	931,991	-	-	-
• Clinical	967,390	53,035	1,334,796	61,676	1,378,786	201,813	649,818	25,743
Funds Generated Retained								
• Research	(56,274)	(40,754)	(33,790)	(17,663)	(856,067)	(95,279)	(165,269)	(769,993)
• Teaching	(343,554)	(37,485)	(415,207)	(167,103)	(521,354)	(94,350)	(395,127)	(197,936)
• Clinical	(456,670)	(64,204)	-	(67,736)	(708,158)	(87,696)	(447,924)	(361,472)
Internal Funds Generated From the Hospital								
Int. Funds Gen. From the Hosp. - Unreimb. Exp. - Teaching	1,148,123	92,024	215,979	252,607	1,484,913	213,517	742,915	948,708
Internal Funds Generated From the Hosp. - Unreimb. Exp. - Clin	-	226,625	-	864	89,675	155,168	-	330,617

FIG. 18A

Clinical Department Ratios - UIC									
Key Ratios - SOM and FPP									
Data Elements	Pathology	TOTAL Peds	Physical Medicine	Preventive Medicine	Psychiatry	Radiation Oncology	Radiology	TOTAL Surgery	TOTAL Clinical
Faculty Salaries & Benefits Reset	(106,356)	21,668	106,258	-	(2,196,360)	-	336,914	2,107,050	1,608,207
Faculty Salaries & Benefits Paid With Research Dollars	56,480	847,971	1,531	-	7,189,485	-	-	990,624	15,986,354
Direct Paid Salaries									
• Research	-	-	-	-	-	-	-	-	-
• Teaching	-	-	-	-	-	-	-	82,242	1,014,234
• Clinical	1,651,522	468,742	152,279	-	257,771	-	276,391	2,254,205	9,733,967
Funds Generated Retained									
• Research	(52,305)	(549,597)	-	-	(1,034,670)	-	(11,063)	(273,550)	(3,956,274)
• Teaching	(255,049)	(423,070)	(86,863)	-	(844,753)	-	(96,413)	(661,167)	(4,539,431)
• Clinical	(98,208)	(478,949)	(31,298)	-	(153,697)	-	(505,688)	(1,022,092)	(4,483,792)
Internal Funds Generated From the Hospital									
Int. Funds Gen. From the Hosp - Unreimb. Exp. - Teaching	339,144	1,226,133	147,224	-	1,226,563	-	654,770	2,039,564	10,732,185
Internal Funds Generated From the Hosp - Unreimb. Exp. - Clin	-	303,638	-	-	-	-	337,209	573,578	2,017,373

FIG. 18B

35/40

Clinical Department Ratios - UIC Health Sciences Center									
	Anesthesiology	Dermatology	Emergency Medicine	Family Medicine	TOTAL Medicine	Neurology	OB/GYN	Optthalmology	
Key Ratios - SOM and FPP									
External FGFTE	\$ 436,865	\$ 140,944	\$ 414,244	\$ 323,622	\$ 350,668	\$ 234,376	\$ 352,885	\$ 356,187	
Internal FGFTE	56,974	31,247	11,891	4,738	17,769	36,373	10,647	13,463	
Total FGFTE	\$ 493,839	\$ 172,191	\$ 426,136	\$ 328,360	\$ 368,437	\$ 270,749	\$ 363,532	\$ 369,650	
Clinical Ext FGFTE	\$ 397,864	\$ 101,267	\$ 344,593	\$ 84,496	\$ 217,079	\$ 163,805	\$ 270,369	\$ 209,876	
Research Ext FGFTE	13,905	35,054	33,894	24,917	119,476	56,696	61,023	128,670	
Total Exp as a % of Ext FG	157.1%	213.0%	123.4%	139.9%	164.0%	171.0%	162.6%	125.7%	
Total Fac Sal + Ben as a % of Ext FG	84.6%	93.7%	50.2%	52.7%	75.3%	85.8%	77.3%	56.3%	
Clin Non-Fac Sal + Ben (People) as a % of Clin Ext F	3.3%	56.1%	0.1%	60.6%	28.5%	38.8%	40.6%	44.0%	
Clin Non-Fac Sal + Ben (Other) as a % of Clin Ext FG	57.9%	63.9%	55.9%	54.4%	46.3%	44.3%	39.2%	27.5%	
Total Fac Sal + Ben per FTE	\$ 369,443	\$ 132,002	\$ 208,016	\$ 170,596	\$ 264,223	\$ 201,126	\$ 272,827	\$ 200,419	
Total Non-Fac Sal + Ben (People) per FTE	15,647	69,056	34,742	134,294	90,238	76,938	123,883	107,445	
Total Non-Fac Sal + Ben (Other) per FTE	301,287	99,138	268,381	147,989	220,769	122,787	177,256	139,757	
Total Exp per FTE	\$ 686,378	\$ 300,196	\$ 511,139	\$ 452,879	\$ 575,229	\$ 400,851	\$ 573,966	\$ 447,622	
Actual F/FTE	\$ 148,619	\$ 145,064	\$ 130,043	\$ 181,030	\$ 199,709	\$ 139,223	\$ 157,804	\$ 109,710	
Dept F/FTE	9,314	513	457	4	9,844	3,900	282	7,974	
Net CPS/FTE	64,179	25,818	54,693	49,122	61,526	38,201	48,047	40,104	
Number of FTE	14	9	12	13	62	8	27	26	
Number of MD	-	-	-	-	-	-	-	-	
Faculty Salaries									
Clinical External Funds Generated as a % of Total Ext	91.1%	71.8%	83.2%	26.1%	61.9%	69.9%	76.6%	58.9%	
Clinical Fac. Sal. & Ben as a % of Clinical Ext. Fund	46.6%	57.8%	38.3%	119.4%	46.8%	54.7%	63.4%	32.4%	
Clinical Fac. Sal. & Ben as a % of Total Fac. Sal. & Ben.									
• with salary reset	50%	44%	63%	59%	38%	45%	63%	34%	
• without salary reset	64%	24%	73%	11%	44%	44%	71%	39%	
Clinical Margin as a % of Total Margin	100%	100%	252%	81%	114%	98%	101%	96%	

FIG. 18C

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Clinical Department Ratios - UIC Health Sciences Center									
	Pathology	TOTAL Peds	Physical Medicine	Preventative Medicine	Psychiatry	Radiation Oncology	Radiology	TOTAL Surgery	TOTAL Clinical
Key Ratios - SOM and FPP									
External FGFTE	\$ 179,823	\$ 211,170	\$ 118,018	\$ -	\$ 323,737	\$ -	\$ 371,378	\$ 404,670	\$ 324,248
Internal FGFTE	23,512	16,004	24,567	-	4,358	-	33,457	30,204	18,900
Total FGFTE	\$ 203,335	\$ 227,174	\$ 142,585	\$ -	\$ 328,095	\$ -	\$ 404,835	\$ 434,874	\$ 343,148
Clinical Ext FGFTE	\$ 140,779	\$ 130,369	\$ 100,213	\$ -	\$ 38,215	\$ -	\$ 361,302	\$ 348,879	\$ 202,928
Research Ext FGFTE	16,854	56,504	417	-	238,391	-	3,981	39,950	91,344
Total Exp as a % of Ext FG	232.1%	142.3%	270.1%	0.0%	145.3%	0.0%	122.7%	150.9%	151.2%
Total Fac Sal + Ben as a % of Ext FG	158.9%	86.6%	135.4%	0.0%	69.7%	0.0%	74.1%	74.9%	74.9%
Clin NonFac Sal + Ben (People) as a % of Clin Ext F	2.7%	3.8%	52.0%	0.0%	48.0%	0.0%	0.9%	22.4%	22.7%
Clin NonFac Sal + Ben (Other) as a % of Clin Ext FG	36.3%	34.1%	49.7%	0.0%	45.6%	0.0%	36.4%	36.4%	41.5%
Total Fac Sal + Ben per FTE	\$ 285,683	\$ 182,951	\$ 159,740	\$ -	\$ 225,785	\$ -	\$ 275,033	\$ 302,992	\$ 242,728
Total NonFac Sal + Ben (People) per FTE	26,289	19,094	60,455	-	71,671	-	6,564	97,293	72,200
Total NonFac Sal + Ben (Other) per FTE	105,449	98,358	98,547	-	172,976	-	174,263	210,550	175,332
Total Exp per FTE	\$ 417,421	\$ 300,404	\$ 318,742	\$ -	\$ 470,432	\$ -	\$ 455,860	\$ 610,836	\$ 490,259
Actual FITE	\$ 253,052	\$ 83,806	\$ 125,056	\$ -	\$ 133,218	\$ -	\$ 45,521	\$ 192,484	\$ 149,162
Dept FITE	4,682	1,292	230	-	2,580	-	177	15,761	5,648
Net CPS/FTE	45,677	29,659	29,226	-	62,137	-	41,902	57,248	50,433
Number of FTE	13	44	6	-	58	-	18	48	358
Number of MD	-	-	-	-	-	-	-	-	-
Faculty Salaries									
Clinical External Funds Generated as a % of Total Ext	78.3%	61.7%	84.9%	0.0%	11.8%	0.0%	97.3%	86.2%	62.6%
Clinical Fac. Sal. & Ben. as a % of Clinical Ext. Fund	122.2%	73.4%	69.9%	0.0%	155.6%	0.0%	55.8%	45.6%	56.4%
Clinical Fac. Sal. & Ben. as a % of Total Fac. Sal. & Ben.	60%	52%	44%	0%	26%	0%	73%	52%	47%
• with salary reset	57%	53%	55%	0%	10%	0%	80%	67%	49%
• without salary reset	97%	101%	87%	0%	78%	0%	104%	99%	192%
Clinical Margin as a % of Total Margin									

FIG. 18D

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KEY DEPARTMENT RATIOS - UHC BENCHMARKS - FY 1997												
ANESTHESIOLOGY												
	A	B	C	D	E	F	G	H	I	J	K	L
nd FPP												
Mean												
Standard Deviation												
Reset	\$ 312,620	\$ 367,727	\$ 684,714	\$ -	\$ 214,791	\$ 2,918,027	\$ 369,466	\$ 278,858	\$ -	\$ -	\$ -	\$ -
Paid With Research Dollars	\$ 300,256	\$ -	\$ 78,421	\$ 366,967	\$ -	\$ 661,681	\$ 141,593	\$ -	\$ 798,622	\$ 324,332	\$ 320,961	\$ 3,346
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 967,390	\$ -	\$ 533,861	\$ -	\$ -	\$ 435,356	\$ 345,819	\$ -	\$ -	\$ -
ed												
	\$ (357,731)	\$ -	\$ (56,274)	\$ (206,949)	\$ -	\$ (24,694)	\$ (69,681)	\$ 1,997	\$ (641,247)	\$ (264,549)	\$ (74,054)	\$ -
	\$ (192,208)	\$ (94,304)	\$ (343,554)	\$ (262,150)	\$ (60,877)	\$ (174,384)	\$ (209,989)	\$ (258,616)	\$ (132,223)	\$ (147,436)	\$ (208,774)	\$ -
	\$ (328,743)	\$ (27,489)	\$ (456,670)	\$ (572,041)	\$ (526,993)	\$ (308,186)	\$ (637,722)	\$ (448,965)	\$ -	\$ (2,505,237)	\$ (1,144,587)	\$ (360,163)
d From the Hospital	\$ -	\$ 10,000	\$ -	\$ 202,100	\$ -	\$ 505,298	\$ -	\$ -	\$ 88,800	\$ -	\$ -	\$ 14,738
d From the Hospital - Unreimbursed	\$ -	\$ 445,123	\$ 1,148,123	\$ -	\$ 14,647	\$ 239,375	\$ 477,964	\$ -	\$ 1,304,281	\$ -	\$ -	\$ -
d From the Hospital - Unreimbursed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FIG. 19A

KEY DEPARTMENT RATIOS - UHC BENCHMARKS - FY 1997													
ANESTHESIOLOGY													
	A	B	C	D	E	F	G	H	I	J	K	L	Mean Standard Deviation
ated per Faculty FTE	\$ 340,822	\$ 248,561	\$ 436,865	\$ 272,085	\$ 234,341	\$ 186,707	\$ 259,298	\$ 312,503	\$ 397,155	\$ 164,572	\$ 312,177	\$ 341,409	\$ 292,208 \$ 80,714
ated per Faculty FTE	\$ 6,524	\$ 47,662	\$ 56,974	\$ 14,152	\$ -	\$ 19,776	\$ 40,937	\$ 5,266	\$ 10,481	\$ -	\$ -	\$ 56,499	\$ 21,523 \$ 22,560
ed per Faculty FTE	\$ 347,346	\$ 296,223	\$ 493,839	\$ 286,237	\$ 234,341	\$ 206,483	\$ 300,235	\$ 317,769	\$ 407,636	\$ 164,572	\$ 312,177	\$ 397,908	\$ 313,731 \$ 90,849
als Generated per Faculty FTE	\$ 231,243	\$ 246,877	\$ 397,864	\$ 239,580	\$ 230,765	\$ 165,182	\$ 244,919	\$ 304,315	\$ 320,962	\$ 142,847	\$ 289,006	\$ 337,508	\$ 262,589 \$ 71,775
ands Generated per Faculty FTE	\$ 93,835	\$ 30	\$ 13,905	\$ 25,350	\$ 792	\$ 17,833	\$ 10,436	\$ 106	\$ 72,249	\$ 19,177	\$ 19,141	\$ 602	\$ 22,788 \$ 29,815
Percent of External Funds Generated	123.0%	122.2%	157.1%	115.4%	190.9%	144.3%	135.2%	105.0%	108.5%	195.7%	110.6%	115.4%	115.3% 31.1%
nsation as a Percent of External Funds Generated	51.1%	67.0%	84.6%	75.6%	85.8%	94.8%	68.6%	54.6%	56.3%	107.4%	51.4%	62.1%	71.6% 18.3%
Compensation as a Percent of Clinical Generated	22.6%	37.9%	3.3%	7.3%	39.7%	9.7%	23.4%	13.3%	12.0%	3.2%	10.6%	12.8%	16.3% 12.2%
Noncompensation Expense as a Percent at Funds Generated	8.8%	9.5%	57.9%	18.1%	21.6%	21.5%	27.6%	27.2%	29.5%	9.1%	-1.9%	39.7%	22.4% 16.0%
ensation per Faculty FTE	\$ 174,126	\$ 166,652	\$ 369,443	\$ 205,587	\$ 200,963	\$ 176,970	\$ 177,901	\$ 170,630	\$ 223,520	\$ 176,716	\$ 160,525	\$ 211,922	\$ 201,246 \$ 56,555
Compensation per Faculty FTE	\$ 130,023	\$ 100,845	\$ 15,647	\$ 21,623	\$ 96,667	\$ 20,976	\$ 65,803	\$ 46,116	\$ 85,126	\$ 36,621	\$ 47,387	\$ 45,365	\$ 59,350 \$ 36,496
Compensation Expense per Faculty FTE	\$ 115,182	\$ 36,181	\$ 301,287	\$ 86,863	\$ 149,698	\$ 71,529	\$ 106,852	\$ 111,377	\$ 122,141	\$ 108,723	\$ 105,542	\$ 136,535	\$ 120,993 \$ 64,026
Faculty FTE	\$ 419,331	\$ 303,678	\$ 686,377	\$ 314,073	\$ 447,328	\$ 269,475	\$ 350,556	\$ 328,123	\$ 430,787	\$ 322,060	\$ 313,454	\$ 393,822	\$ 381,589 \$ 111,363

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FIG. 19B-1

KEY DEPARTMENT RATIOS - UHC BENCHMARKS - FY 1997													
	ANESTHESIOLOGY												Standard Deviation
	A	B	C	D	E	F	G	H	I	J	K	L	
ed per Faculty FTE	\$ 67,652	\$ 27,660	\$ 148,619	\$ 17,780	\$ 158,051	\$ 73,019	\$ 42,832	\$ 20,826	\$ 40,470	\$ 157,482	\$ 57,023	\$ 16,077	\$ 68,961
Invested per Faculty FTE	\$ 6,275	\$ 4,061	\$ 9,314	\$ 5,569	\$ 237	\$ 4,827	\$ 12	\$ 157	\$ 15,519	\$ 3,178	\$ 1,642	\$ 20,756	\$ 5,962
Service per Faculty FTE	\$ 44,087	\$ 17,092	\$ 64,179	\$ 32,418	\$ 98,160	\$ 33,089	\$ 37,322	\$ 17,012	\$ 22,342	\$ 73,462	\$ 39,044	\$ -	\$ 39,851
FTEs	25.0	57.0	13.7	36.6	21.9	47.2	53.3	32.0	43.4	67.0	51.8	40.0	40.7
	0.0	0.0	0.0	33.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.8
ds Generated as a Percent of Total Generated	67.8%	99.3%	91.1%	88.1%	98.5%	88.5%	94.5%	97.4%	80.8%	86.8%	92.6%	98.9%	90.4%
Compensation as a Percent of Clinical Generated	53.1%	53.0%	46.6%	75.9%	76.3%	37.0%	62.0%	42.3%	55.3%	71.0%	43.6%	62.5%	56.6%
Compensation as a Percent of Total Faculty													13.2%
Reset	70.6%	78.6%	50.2%	88.4%	87.7%	34.5%	65.4%	75.4%	79.4%	57.4%	78.6%	99.5%	71.8%
y reset	77.8%	82.4%	63.7%	88.4%	92.5%	69.4%	89.3%	80.5%	79.4%	57.4%	78.6%	99.5%	79.9%
gin as a Percent of Total Operating Margin	0.0%	112.5%	100.2%	100.0%	100.1%	86.7%	100.0%	176.9%	111.5%	50.0%	100.0%	83.6%	91.5%
													41.2%

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FIG. 19B-2

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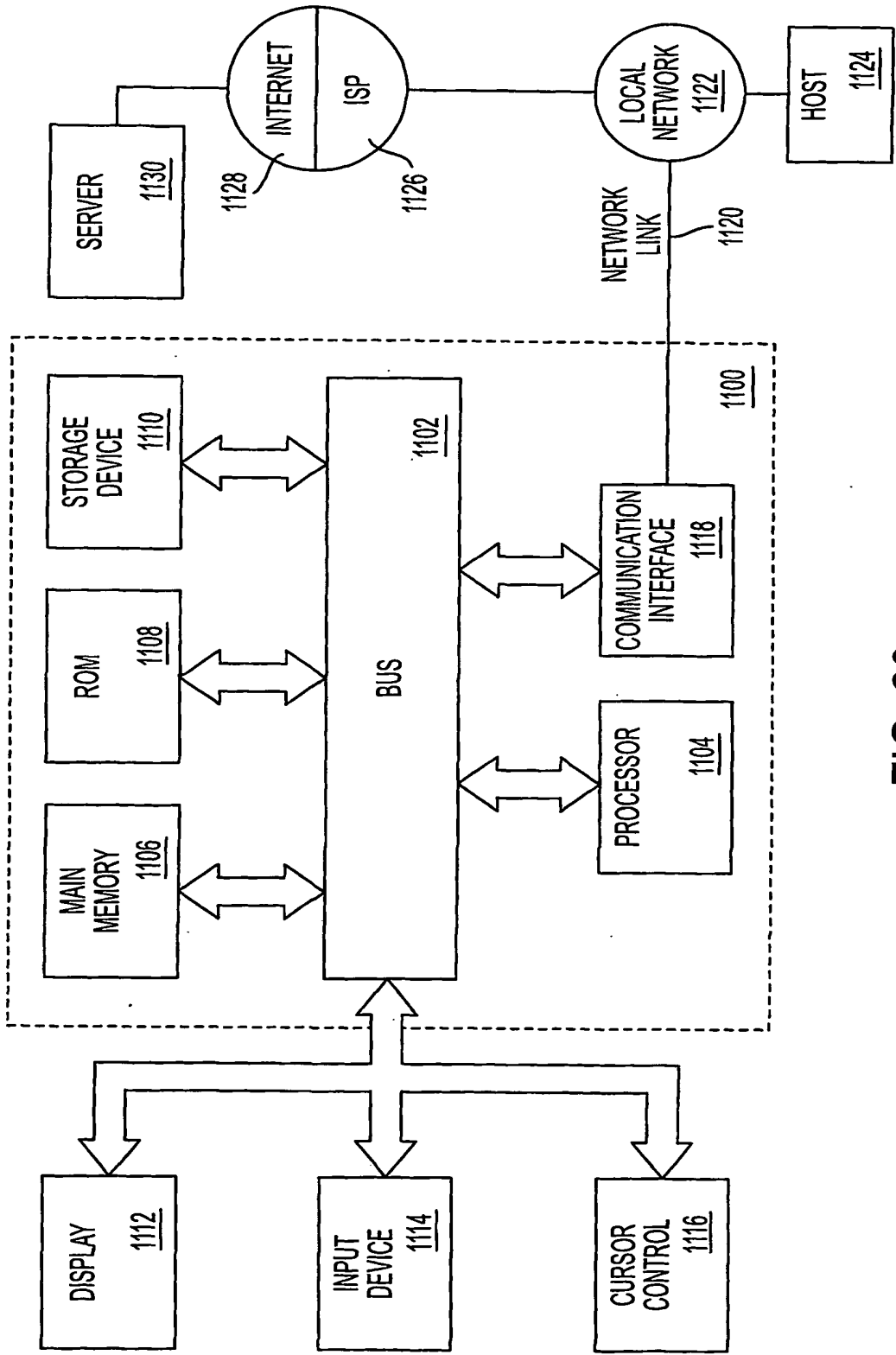


FIG. 20

INTERNATIONAL SEARCH REPORT

International application No.

PCT/US00/29938

A. CLASSIFICATION OF SUBJECT MATTER

IPC(7) : G06F 17/60

US CL : 705/30

According to International Patent Classification (IPC) or to both national classification and IPC

B. FIELDS SEARCHED

Minimum documentation searched (classification system followed by classification symbols)

U.S. : 705/30, 29, 32, 1, 2, 3, 400

Documentation searched other than minimum documentation to the extent that such documents are included in the fields searched

Electronic data base consulted during the international search (name of data base and, where practicable, search terms used)

C. DOCUMENTS CONSIDERED TO BE RELEVANT

Category *	Citation of document, with indication, where appropriate, of the relevant passages	Relevant to claim No.
Y,P	US 6,128,602 A (NORTHINGTON et al) 03 October 2000 (03.10.2000), See entire document	1-14
Y,P	US 6,041,312 A (BICKERTON et al) 21 March 2000 (21.03.2000), See entire document	1-14
A	US 5,799,286 A (MORGAN et al) 25 August 1998 (25.08.1998), See entire document	1-14
A	US 5,638,519 A (HALUSKA) 10 June 1997 (10.06.1997), See entire document	1-14
A,P	US 6,014,640 A (BENT) 11 January 2000 (11.01.2000), See entire document	1-14
A	US 5,790,847 A (FISK et al) 04 August 1998 (04.08.1998), See entire document	1-14
A,P	US 6,073,104 A (FIELD) 06 June 2000 (06.06.2000), See entire document	1-14
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A	US 5,704,044 A (TARTER et al) 30 December 1997 (30.12.1997), See entire document	1-14

☐ Further documents are listed in the continuation of Box C.

☐ See patent family annex.

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"P" document published prior to the international filing date but later than the priority date claimed

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document of particular relevance; the claimed invention cannot be considered to involve an inventive step when the document is combined with one or more other such documents, such combination being obvious to a person skilled in the art

"&"

document member of the same patent family

Date of the actual completion of the international search

23 January 2001 (23.01.2001)

Date of mailing of the international search report

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Name and mailing address of the ISA/US

Commissioner of Patents and Trademarks
Box PCT
Washington, D.C. 20231

Facsimile No. (703)305-3230

Authorized officer

James Trammell

James R. Matthews

Telephone No. (703)305-9700